NHamp
F
44
.P39
2003

TOWN OF PEMBROKE
ANNUAL REPORT
2003

DEPARTMENT ADDRESSES & PHONE NUMBERS

DEPARTMENT	ADDRESS	PHONE NUMBER
TOWN HALL Board of Selectmen Tax Collector Town Clerk Town Administration Planning and Land Use Department (Planning, Zoning and Code Enforcement, Assessing) Welfare Assistance	311 Pembroke Street	485-4747
FIRE DEPARTMENT	247 Pembroke Street	Emergency: 911 Business: 485-3621
POLICE DEPARTMENT	4 Union Street	Emergency: 911 Business: 485-9173
PUBLIC WORKS DEPARTMENT	8 Exchange Street	485-4422
SEWER DEPARTMENT	8 Exchange Street	Emergency: 485-5600 Business: 485-8658
SCHOOL DISTRICT		
SAU #53	267 Pembroke Street	485-5187
Pembroke Academy	209 Academy Road	485-7881
Three Rivers School	243 Academy Road	485-9539
Hill School	300 Belanger Drive	485-9000
Village School	30 High Street	485-1807
TOWN LIBRARY	313 Pembroke Street	485-7851
WATER WORKS	212 Main Street	485-3362

TOWN HALL HOURS OF OPERATION

Monday - Friday 8:00 a.m. - 4:00 p.m.

Thursday, 5:00 p.m. - 7:00 p.m. (Town Clerk only)

NHamp
F
44
.P39
2003

ANNUAL REPORT

OF THE

Board of Selectmen and School Board

OF THE

Town of Pembroke

TOGETHER WITH THE REPORTS OF THE

Treasurer, Trustees, Officers and Boards, Committees and Commissions of the Town

FOR THE

YEAR ENDING DECEMBER 31, 2003

Dedication

The 2003 Annual Report is dedicated in memory of

Melinda Baxter

Melinda was the Town Librarian from 1995 to 2003. She was instrumental in the planning and construction of the new Town Library. Melinda always made it a point to greet all who entered the Library and make them feel at home by remembering birthdates, trips being taken, favorite books, etc. She will be missed by her friends, co-workers, and the Library's patrons.

Holder of the B*oston Post* Cane

Cora Hurd

Cora Hurd was presented with the Boston Post Cane by the Board of Selectmen in the spring of 2003. The *Boston Post* Cane was issued to the Town in 1909 and is presented to the oldest citizen of the Town.

TABLE OF CONTENTS

APPOINTED BOARDS, COMMITTEES & COMMISSIONS	3
AUDITOR'S REPORT	24-39
BOARD OF SELECTMEN MESSAGE	4-5
CEMETERY COMMISSION	44
COMPARATIVE STATEMENT OF EXPENDITURES	20
CONSERVATION COMMISSION	45
FIRE DEPARTMENT	46-48
FOREST FIRE WARDEN AND STATE FOREST WARDEN	49
INVENTORY OF VALUATION AND COMPARISON	18
LIBRARY REPORT	55-56
LONG TERM INDEBTEDNESS	21
MINUTES OF ANNUAL MEETING	6-17
OLD HOME DAY	50-51
PEMBROKE SCHOOL DISTRICT	78-108
PEMBROKE WATER WORKS	68-70
PLANNING AND LAND USE	57-58
POLICE DEPARTMENT	59-66
PUBLIC WORKS DEPARTMENT	52-54
SEWER COMMISSION	67
TAX RATE CALCULATION	19
TAX COLLECTOR'S REPORT	41-43
TOWN CLERK'S REPORT	40
TOWN OFFICIALS	1
TOWN DEPARTMENTS AND OFFICES	2
TOWN OWNED PROPERTIES	22-23
TOWN WAGE SCHEDULE	76-77
TRUSTEES OF TRUST FUND	71-75
VITAL RECORDS	109-

TOWN OFFICERS

Board of Selectmen
John B. Goff, Chair (2003);
Brian B. Tufts (2005); William Boudreau (2006)

Town Treasurer
Peggy Topliff (2004)

Deputy Treasurer
Cindy Baird

Town Clerk
James F. Goff (2004)

Town Moderator
Thomas E. Petit (2004)

Assistant Town Moderator
Charles Mitchell

Supervisors of the Checklist
Patricia Crafts, Chair (2008);
Roland Young, Jr. (2006); Florence Woods (2004)

Library Trustees
Marilyn Ross, Chair (2005);
Joyce Belanger (2005); Marie Brezosky (2004);
Mark Cioffi (2004); Marie Connor (2006);

Trustees of Trust Fund
Gerard E. Fleury, Chair (2005);
Normand Provencher (2004); Jan Edmonds (2004)

Sewer Commission
Harold Thompson, Chair (2004);
Paulette Malo (2005); Jules Pellerin (2006)

Water Commission
Maurice Lavoie, Chair (2004);
Helen Petit, (2006); Kevin Brasley (2005);
Chris Culberson (2004); Edward Lavallee (2007)

TOWN DEPARTMENTS AND OFFICES

Town Administration Department
David L. Stack, Town Administrator
Dawn A. Oullette, Finance Director
Muriel Previe, Welfare Director
Cindy Baird, Municipal Secretary
Pat Cheney, Accounts Clerk

Emergency Management
Larry W. Young Sr., Director

Fire Department
Harold Paulsen, Fire Chief
John Theuner, Assistant Fire Chief
Paul Gagnon, Deputy Fire Chief
Erik Paulsen, Captain
Robert Farley, Lieutenant
Terrance Judge, Lieutenant
Brian Lemoine, Lieutenant

Health Department
Dr. Vincent E. Greco, Health Officer

Tax Collection
Nancy B. Clifford, CTC, Tax Collector
Peggy Yeaton, Deputy Tax Collector

Planning and Land Use Department
Vacant, Director
Peter Rowell, Code Enforcement Officer
Elaine Couturier, Planning and Land Use Clerk

Police Department
Wayne A. Cheney, Chief of Police
Scott Lane, Lieutenant
Michael Crockwell, Sergeant
Dwayne Gilman, Sergeant-Detective
Glenn S. Northrup, Sergeant

Department of Public Works
Walter E. Norris, Director
Emile Lacerte, Foreman
Reno Nadeau, Foreman

BOARDS, COMMITTEES AND COMMISSIONS

Budget Committee
David Freeman-Woolpert, - Chair (2005);
Kenneth Plourde (2004); Charles Connor (2004); Tina Courtermanche (2004);
Regina Baxter (2005); Bob Hennessey (2005); Pauline Walsh (2006); Neda Briggs (2006);
Joe Crowley (2006); Brian Tufts , Board of Selectmen Representative;
Gerry Fleury, School Board Representative

Cemetery Commission
Howard Robinson, Chair (2004);
Kenneth A. Fowler (2005); Robert Richards (2004);
James Garvin (2004); Vacant (2004);

Conservation Commission
Matt Tansey, Chair (2004);
Kevin Gagne Vice-Chair (2004); David Beauchesne (2004); Joe Crowley (2005);
Ammy Heiser (2005); Stetson Heiser (2005); Don Jolin (2004); Kerry York (2005)

Economic Development Committee
Robert A. Baxter (2005); Dana Carlucci (2004); Jocelyn Carlucci (2004)
Wendy Keeler (2005); vacant (2004); Paul Andrews Planning Board Representative;
John B. Goff Board of Selectmen Representative;
Regina Baxter Budget Committee Representative

Planning Board
Normand Provencher, Chair (2004);
David J. Beauchesne (2004); Robert E. Bourque (2004); Richard Kelsea (2005);
Cindy Lewis (2004); William Pritchard (2005); Alt. Roland Lemoine (2006);
William Boudreau, Board of Selectmen Representative

Recreation Commission
Rose Galligan, Chair (2005);
Michelle Carvalho (2004); Robert M. Musil (2005); David Seavey (2004);
Susan Seidner (2006); Alt. Doreen Dykeman (2006)

Roads Commission
Floyd Smith, Chair (2004);
Maurice Lavoie (2004); Oscar Plourde (2005); Richard Kelsea - Planning Board;
Walter Norris, Director of Public Works; Alt. Richard Stewart (2004);
Alt. Gary Seidner (2004)

Zoning Board of Adjustment
William Bonney, Chair (2004);
Bruce Kudrick, Vice-Chair (2006); Dana Carlucci (2005); Paul Sherwood (2005)
Alt. David Sheldon (2005); Alt. Thomas Hebert (2005)

BOARD OF SELECTMEN REPORT

On behalf of the Board of Selectmen and Town staff, I am pleased to present this report of activities conducted by your Board of Selectmen and Town government during the year 2003.

TOWN FINANCES: The Town's financial state is very good. The Town is proposing to implement further measures to continue to stabilize the operating budget as much as possible and maintain a strong financial position. Some of these initiatives are:

Long Term Debt Re-structuring: In 2003, the Town took advantage of its A3 Moody's Rating and low interest rates, and consolidated its debt through a Bond Refunding. By taking the existing debt service for the Town Library and Highway Garage, and combing it with the bond sale for the construction of the safety center, the refunding saved the Pembroke taxpayers approximately **$69,000**.

Switching health insurance coverage w/15% employee contribution – Effective January 1, 2004, the health insurance coverage program provided to Town employees was changed from the BlueChoice point of service plan to HMO Blue. The amount of employee premium contribution was also increased from 10% to 15%. The Town was able to save $45,000 by making these changes.

Long Term Financial Plan – Dawn Ouellette, Finance Director, and the Town Administrator developed a financial plan which was adopted by the Board of Selectmen as part of the 2004 budget process, is the next step in ensuring the financial health of the Town. The Plan contains a few broad mission statements, and an action plan that is narrative and ties back to the budget. It is intended to be short and concise, yet communicate specific points effectively. The Plan takes large and/or complex objectives (financially or otherwise), and sums them up in a short and readable format. Copies of the plan are available at the Town Hall.

Performance Measurement & Activity Based Costing - This type of budgeting system permits the quantitative analysis of each selected service area, including efficiency levels and staffing. Currently, the types of budget adjustments which the Town typically engages impact only one fiscal year (increase employee insurance contributions reduce road project funding, eliminate employee raises, etc.). These types of adjustments do not improve Town operations or services, and do not provide for the Town's future. The first Town Department to undertake these processes will be the Department of Public Works.

ASSESSING SYSTEM/REVALUATION: The Town purchased the VISION software package and Town staff worked with VISION and the Town's assessing firm, MRI, to convert the current property assessment system to a CAMA (computer assisted mass appraisal) system. VISION will be conducting a valuation adjustment in the coming year to bring all property assessments to 100% of value. The new assessments will be reflected in the Town's second property tax billing in the fall of 2004.

TOWN ORDINANCE REVIEW: The Board of Selectmen conducted a review of all Town ordinances to bring them up to date and ensure that any necessary changes were made to the ordinances.

TOWN WEBSITE : The Town Administrator and staff worked to promote the website and keep it up to date with current meeting minutes, announcements, etc. The site is full of information and is kept up to date on a regular basis and I would like to thank Cindy Baird of the Town Administration Department for the time and effort she spent learning the html skills needed to keep the site current. The website address is: **www.pembroke-nh.com**

MEETINGS WITH BOARDS, COMMITTEES, COMMISSIONS AND SCHOOL BOARD: The Board continued its annual practice of meeting with all meet with Town boards, committees, commissions, major departments and the School Board to keep the Board up to date on all of their various activities. The Board also hosted the annual meeting of all of the boards, committees, and commissions in the fall of 2003.

MEETING WITH STATE LEGISLATIVE DELEGATION: The Board of Selectmen met with the members of the Town's State legislative delegation to discuss legislative issues of concern to the Town. The School Board was also invited to participate in the meeting and School Board members were also able to express their concerns to the delegation.

SOLID WASTE FACILITY: The Board of Selectmen, Town Administrator and Director of Public Works Walter Norris continued to work with State officials to develop and implement a closure plan for the solid waste facility. It is hoped that the planning stage will be concluded and the closure performed in the spring and summer of 2004. The Town is nearing the end of a fifteen year building program to upgrade or replace Town facilities and the only capital facility project left of this type will be the possible construction of a Town transfer station. The Town currently has a committee studying the current and future use of the Town's current facility and developing alternatives for presentation to the Board of Selectmen and the Town.

SAFETY CENTER CONSTRUCTION: Ground was broken for the construction of the Town's new safety center in the spring. This building will serve the needs of the Town's Police and Fire Departments for many years to come. The Board of Selectmen and I thank all of the volunteers who served on the committee that developed the plans for the center.

CAPITAL IMPROVEMENT PROGRAM COMMITTEE: The Board appointed members to the Town CIP Committee that was created per the vote of the 2003 Town Meeting. The Town now has a committee solely dedicated to examining the capital needs of the Town and School District and developing a method by which to apportion the costs of these capital needs. I would like to thank the Chair of the Committee, Bill Stanyan, as well as all of the committee members for the large amount of time they spent meeting with department heads and staff and developing the program.

The Board of Selectmen, Town staff, and I look forward to continuing to serve the residents of the Town in the coming year.

Respectfully submitted,
David L. Stack
Town Administrator

MINUTES OF THE ANNUAL TOWN MEETING

MARCH 11, 2003

The meeting was opened by Assistant Moderator Charles Mitchell at 11:00 a.m.

A motion was made to read and act on Articles #1 through #3 and the remaining articles to be read and acted upon at the deliberative session on March 15, 2003 at the Pembroke Academy.

MOVED: Chester Martel **SECONDED:** Cynthia Menard

ARTICLE #1: To choose all necessary officers for the year ensuing.

*Denotes elected

Town Clerk for one year:
Vote for not more than one
James F. Goff 647*

Treasurer for one year:
Vote for not more than one
Peggy A. Topliff 614*

Selectman for three years:
Vote for not more than one
Richard R. Bilodeau 159
William A. Boudreau 473*

Sewer Commissioner for three years:
Vote for not more than one
No one filed
Jules Pellerin 65 write in votes*

Water Commissioner for five years:
vote for not more than one
William Stanley 593*

Library Trustee for three years:
vote for not more than one
no one filed
Marie Connor 208 write in votes*

Trust Fund Trustee for three years:
vote for not more than one
Normand H. Provencher 568*

ARTICLE #2: Are you in favor of the adoption of the following amendments to the existing Zoning Ordinance of the Town of Pembroke as proposed by the Planning Board:

Amendment # 1
To amend Chapter 143 §103 of the Code of the Town of Pembroke, entitled Lot of record, to add the word "and" to the end of section B, and to add section C which references RSA 674:41 to read as follows:

(Remains the same)
The lot or parcel conforms to the internal setbacks and height restrictions at the time of construction*; and*

The lot or parcel conforms with the provisions of RSA 674:41, which includes the require ments that the lot have street frontage on a class V or better highway or corresponds with a street on a subdivision plat as approved by the planning board.

YES 465 **NO 150**

Amendment #2
To amend Chapter 143 §114 of the Code of the Town of Pembroke, entitled Variances, to delete the old definition of variance and replace with a new definition to read as follows:

§ 143-114. Variances.

The Board may authorize a variance for a particular use or parcel of land or to an existing building thereon from the terms of this chapter where, owing to conditions especially affecting such parcel or such building but not affecting generally the district in which it is located, a literal enforcement of the provisions of this chapter would result in unnecessary hardship. Hardship as herein defined applies only to special conditions affecting the parcel of land or to existing buildings thereon, and where desirable relief may be granted would not be contrary to the public interest and without nullifying or substantially derogating from the intent or purpose of this chapter. *Hardship as herein defined means that a zoning restriction as applied to an applicant's property interferes with the reasonable use of the property, considering the unique setting of the property in its environment; no fair and substantial relationship exists between the general purposes of the zoning ordinance and the specific restriction on the property; and the variance would not injure the public rights of others.* (The rest of the provision to remain unchanged)

YES 457 **NO 160**

Amendment #3
To amend Chapter 143, §121 of the Code of the Town of Pembroke, entitled Administrative Official, to add section B which authorizes the Selectmen or Code Enforcement Officer to enforce the New Hampshire Building Code to read as follows:

(Remains the same)

B. *It shall be the duty of the Board of Selectmen or appointed Code Enforcement Officer to enforce the New Hampshire Building Code, as amended, under the authority granted pursuant to RSA 674:51. Copies of the New Hampshire Building Code shall be available for review in the office of Planning and Land Use.*

YES 459 **NO 156**

Amendment #4
To amend Chapter 143, §122 of the Code of the Town of Pembroke, entitled Administrative

Official, to delete the reference to BOCA and add the NH Building Code to read as follows: §122. Permit required. It shall be unlawful for any person to erect, construct, reconstruct, or alter a structure as determined by section 104.1 of the Building Officials and Code Administrators (BOCA) National Building Code, *defined by the New Hampshire Building Code, RSA 155:A, as amended*, and section R-109 of the Council of American Building Officials (CABO) One and Two Family Building Code, as amended, without applying for and receiving from the Selectmen a building permit.

This warrant article shall rescind Town of Pembroke Code Section 152, which was adopted by the Board of Selectmen per order No. 97-4 on 2-24-97.

YES 428 **NO 184**

ARTICLE #3: (By petition) To vote on the question: "Are you in favor of increasing the board of selectmen to 5 members?"

YES 377 **NO 268**

MINUTES OF THE ANNUAL TOWN MEETING
TOWN OF PEMBROKE
DELIBERATIVE SESSION
MARCH 15, 2003

Moderator Petit opened the meeting at 10:13 a.m. The pledge of allegiance was led by students from the Village School, Hill School and Three Rivers School who also sang "Grand Ole Flag". The Moderator then gave the results to the ballot vote held on Tuesday, March 11th.

George Fryer was awarded a plaque in honor of all the work he did on the "Buck Street Schoolhouse" for the Historical Society.

Moderator Petit read Warrant Articles #4 through #24.

ARTICLE #4: To see if the Town will vote to raise and appropriate the sum of two million dollars ($2,000,000) for the purpose of constructing and outfitting a new safety complex and to authorize the issuance of not more than two million dollars ($2,000,000) of bonds or notes in accordance with the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof. *Recommended by Board of Selectmen and Budget Committee.* (2/3 ballot vote required).

MOVED: Harold Paulsen **SECONDED:** Brian Tufts

Selectman Brian Tufts explained the bonding for the article.

Fire Chief Harold Paulsen and Police Chief Wayne Cheney spoke about the Article.

Architect Cindy Lewis spoke about some of changes that were made to reduce the price from last years article.

Budget Committee Chairperson David Freeman-Woolpert explained why the Budget Committee voted to recommend the article.

Don Girard spoke in opposition to the article.

Kathy Payeur, William Stanyan, Keith Momberger, Dan Stauffacher and Pauline Walsh all spoke in favor of the article.

There was a motion made to vote on Article #4.

MOVED: Richard Chase **SECONDED:** Vincent Greco

VOTE ON MOTION: YES

Moderator Petit opened the polls for voting on Article #4 at 11:07 a.m.

ARTICLE #5: To see if the Town will vote to raise and appropriate the sum of one hundred thousand dollars ($100,000) to be added to the Town Equipment Capital Reserve Fund previously established.
Recommended by Board Selectmen and Budget Committee. (Majority vote required)

MOVED: Harold Paulsen **SECONDED:** Kenneth Plourde

There was a motion made to amend Article #5 to read: "To see if the town will vote to raise and appropriate the sum of ($65,000) to be added to the Town Equipment Capital Reserve Fund previously established"

MOVED: Bill Prichard **SECONDED:** Peter Gailunas

VOTE ON MOTION: Yes **MOTION PASSED**

VOTE ON AMENDED ARTICLE #5: YES **ARTICLE #5 PASSED AS AMENDED**

ARTICLE #6: To see if the Town will vote to raise and appropriate the sum of seventy-one thousand six hundred and sixty-three dollars ($71,663) to be added to the Fire Equipment Capital Reserve Fund previously established. *Recommended by Board Selectmen and Budget*

Committee. (Majority vote required)

MOVED: Rick Bilodeau **SECONDED:** Brian Tufts

VOTE: YES **ARTICLE #6 PASSED**

ARTICLE #7: To see if the Town will vote to raise and appropriate the sum of twenty-two thousand four hundred dollars ($22,400) to be added to the Fire Department Small Equipment Fund previously established. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

MOVED: Rob Farley **SECONDED:** Brian Tufts

VOTE: YES **ARTICLE #7 PASSED**

ARTICLE #8: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the repair and replacement of computer equipment and software, and to raise appropriate the sum of five thousand dollars ($5,000) to be placed in this fund, and to designate the Board of Selectmen as agents to expend. *Recommended by Board of Selectmen. Not recommended by the Budget Committee.* (Majority vote required)

There was a motion made to table Article #8.

MOVED: Brian Tufts **SECOND:** Nancy Clifford

VOTE: YES **ARTICLE #8 TABLED**

ARTICLE #9: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the construction of a salt storage facility, and to raise appropriate the sum of ten thousand dollars ($10,000) to be placed in this fund, and to designate the Board of Selectmen as agents to expend. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

MOVED: Gerald Belanger **SECONDED:** Brian Lemoine

VOTE: YES **ARTICLE #9 PASSED**

ARTICLE #10: To see if the Town will vote to raise and appropriate a sum not to exceed sixty-five thousand dollars ($65,000) to purchase a one ton dump truck with equipment and to authorize the withdrawal of a sum not to exceed sixty-five thousand dollars ($65,000) from the Town Equipment Capital Reserve Fund created for this purpose. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

MOVED: Brian Tufts **SECONDED:** Gerald Belanger

William Pritchard, Ron Clouser, Jonathan Adams and Kevin Hamilton spoke in opposition to the article.

After much discussion there is a motion made to vote on the article.

MOVED: William Pritchard **SECONDED:** Peter Mehegan

VOTE: YES
VOTE ON ARTICLE #10: NO **ARTICLE #10 FAILED**

The moderator closes the polls for Article #4 at 12:12 p.m. after the polls had been open for more than one hour and all registered voters in attendance who wished to vote had done so.

The results are as follows: 496 Ballots cast 2/3 needed to pass equals 331 yes votes

YES 374 NO 122 ARTICLE #4 PASSED

ARTICLE #11: To see if the Town will vote to raise and appropriate a sum not to exceed thirty-five thousand dollars ($35,000) to purchase a 3/4 ton pickup truck with plow and to authorize the withdrawal of a sum not to exceed thirty-five thousand dollars ($35,000) from the Fire Equipment Capital Reserve Fund created for this purpose. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

MOVED: Harold Paulsen **SECONDED:** William Nunnally

VOTE: YES **ARTICLE #11 PASSED**

ARTICLE #12: To see if the Town will vote to raise and appropriate the sum of two hundred and thirty nine thousand dollars ($239,000) to close the Town solid waste landfill and to authorize the withdrawal of eighty-three thousand nine hundred dollars ($83,900) from the Solid

Waste Facility Maintenance/Closure Fund created for this purpose. The balance of one hundred fifty-five thousand one hundred dollars ($155,100) is to come from general taxation. this will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

MOVED: Brian Tufts **SECONDED:** William Nunnally

VOTE: YES **ARTICLE #12 PASSED**

ARTICLE #13: To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars ($200,000) to apply a wearing course of pavement to complete the Church Road/Cross Road project; to replace a portion of the storm drainage system on Pleasant Street; and to reconfigure and pave the intersection of Robinson and Borough Roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2005, or until the projects are completed, whichever is sooner. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

MOVED: Brian Tufts **SECONDED:** William Nunnally

Fred Kline, a homeowner on Church Road spoke in regards to the S-turn on his road. He stated that when he had his house built, he place his driveway at a certain spot at the town's request in anticipation of the town performing construction work to straighten out the S-turn to make it safer. The town has not performed this work because of budget cuts in recent years. He stated that there have been numerous accidents including one where a vehicle ran over his mailbox just minutes after he had picked up his mail.

There was a motion made to replace: "to Apply a wearing course of pavement to complete the Church Road/Cross Road Project." With: "straighten the S curve on Church Rd" and to change the dollar amount to "$300,000"

Article #13 will now read: "To see if the Town will vote to raise and appropriate the sum of three hundred thousand dollars ($300,000) to straighten the S curve on Church Rd; to replace a portion of the storm drainage system on Pleasant Street, and to reconfigure and pave the intersection of Robinson and Borough Roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2005, or until the projects are completed, whichever is sooner."

MOVED: Fred Kline **SECONDED:** Peter Mehegan

Shannon Michaels speaks in favor of the amendment.

VOTE: YES

AMENDMENT TO ARTICLE 13 PASSED

VOTE ON AMENDED ARTICLE #13: YES **AMENDED ARTICLE #13 PASSED**

ARTICLE #14: To see if the Town will vote to raise and appropriate the sum of $5,182,893 which represents the operating budget. Said sum does not include special or individual articles addressed. *Recommended by Budget Committee.* (Majority vote required)

MOVED: Harold Paulsen **SECONDED:** William Stanyan

There was a motion made to amend Article #14 "To amend the budget to increase by $5,500 to include a household hazardous waste collection program in 2003"

MOVED: Sarah O. Hyland **SECONDED:** Kathy Weisiger

VOTE ON AMEMDMENT: NO **AMENDMENT FAILED**

There was a motion made to amend Article #14 reading "We hold a hazardous Material drop of day and set aside $5,500. Participants pay a $20 drop off user fee to offset Town costs. The Town will seek matching State Funds. No to exceed 10 gallons of Hazardous Material"

MOVED: Mark Dumas **SECONDED:** Bob Fallon

VOTE ON AMENDMENT: NO **AMENDMENT FAILED**

There was a motion made to "Change amount appropriated to 5,146,916 which Reflects a 2 1/2 % increase over Last years operating Budget"

MOVED: Richard Kelsea **SECONDE:** Paul Sherwood

VOTE ON AMENDMENT: NO **AMENDMENT FAILED**

VOTE ON ARTICLE #14: YES **ARTICLE #14 PASSED**

ARTICLE #15: To see if the Town will vote to establish a Recreation Revolving Fund pursuant to RSA 35-B:2 II. The money received from fees and charges for recreation park services and facilities shall be allowed to accumulate from year to year, and shall not be considered to be part of the Town's general fund unreserved fund balance. The Town Treasurer shall pay out the same only upon order of the recreation program director (no further Town meeting approval required). These funds may be expended only for recreation purposes as stated in

RSA 35-B, and no expenditure of other Town funds which have not been appropriated for that purpose. (Majority ballot vote required)

MOVED: Peter Mehegan **SECONDED:** Brian Lemoine

Moderator Petit opens the polls for voting at 2:02 p. m.

After all registered voters in attendance who wished to vote had done so, the moderator closed the polls at 2:15 p.m.

The results are as follows:

YES 207 **NO 62**
ARTICLE #15 PASSED

ARTICLE #16: To see if the Town will vote to adopt the provisions of RSA 76:15-a and collect property taxes on a semi-annual basis.

MOVED: Gerald Belanger **SECONDED:** John Goff
VOTE: YES **ARTICLE #16 PASSED**

ARTICLE #17: To see if the Town will vote to rescind a vote taken in 1971 to create a commission to oversee the management and operation of the municipal sewer system and to place the responsibility for the management and operation of the municipal sewer system with the Board of Selectmen, effective January 1, 2004.

MOVED: Laurent Perron **SECONED:** Oscar Plourde

There was a motion made to table Article #17.

MOVED: Dan Crean **SECONDED:** Dave Richard

VOTE ON MOTION: YES **ARTICLE #17 TABLED**

ARTICLE #18: To see if the Town will vote to rescind the vote taken previously in 1913 to create a commission to oversee the management and operation of a municipal water system, and to place the responsibility for the management and operation of the municipal water system with the Board of Selectmen, effective January 1, 2004.

MOVED: Laurent Perron **SECONDED:** Oscar Plourde

There was a motion made to table Article #18.

MOVED: Oscar Plourde **SECONDED:** Brian Lemoine

VOTE ON MOTION: YES **ARTICLE #18 TABLED**

MINUTES OF THE ANNUAL TOWN MEETING

ARTICLE #19: To see if the Town will vote to authorize the Board of Selectmen, per the provisions of RSA 674:5, to appoint a capital improvement program committee, which shall include at least one member of the planning board, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least six years.

MOVED: Ron Clouser **SECONDED:** William Stanyan

VOTE: YES **ARTICLE #19 PASSED**

There was a motion made to reconsider Article #17.

MOVED: Tom Roberts **SECONDED:** William Boudreau
VOTE: YES
ARTICLE #17 OPEN FOR RECONSIDERATION
There was a motion made to table Article #17 indefinitely.

MOVED: Tom Roberts **SECONDED:** Paul Roche
VOTE: YES
ARTICLE #17 TABLED INDEFINITELY

There was a motion made to reconsider Article #18.

MOVED: Tom Roberts **SECONDED:** William Boudreau

VOTE: YES
ARTICLE #18 OPEN FOR RECONSIDERATION

There was a motion made to table Article #18 indefinitely.

MOVED: Tom Roberts **SECONDED:** Oscar Plourde
VOTE: YES
ARTICLE #18 TABLED INDEFINITELY

ARTICLE #20: To see if the Town will vote to send the following resolution to the New Hampshire General Court: "Resolved, in its first two years of operation, the Land and Community Heritage Investment Program (LCHIP) has helped communities throughout New Hampshire preserve their natural, cultural and historic resources and, therefore, the State of New Hampshire should maintain funding for LCHIP in its next biennial budget."

MOVED: Gerald Belanger **SECONDED:** John Goff
VOTE: YES **ARTICLE #20 PASSED**

MINUTES OF THE ANNUAL TOWN METING

ARTICLE #21: (By petition) To see if the Town will vote to adopt the following resolution: "That we, the citizens of Pembroke, New Hampshire call on our elected officials from all levels of government, and those seeking office, to work with consumers, businesses, and health care providers to ensure that: Everyone in New Hampshire, including the self-employed, unemployed, un- and underinsured, and small business owners has access to an affordable basic health plan similar to what federal employees receive; Everyone, including employers, consumers, and the state, local and federal government makes a responsible and fair contribution to finance the health care system; Every family and individual in New Hampshire receives high quality care that is cost efficient and medically effective; and that these efforts help control the skyrocketing cost of health care."

MOVED: John Goff **SECONDED: William Stanyan**

Jay Ward spoke in favor of this article. Rosemary Michaud and Stephen Keith spoke in opposition to this article.

There was a motion made to table this article.

MOVED: Stephen Keith **SECONDED:** Peter Mehegan
VOTE: YES **ARTICLE #21 TABLED**

ARTICLE #22: (By petition) To see if the town is in favor of adopting a residency requirement for town employees. Such a requirement would apply to present and future employees above labor grade 20 (wage schedule eff. 3/31/02). Such employees shall; within one year of start of employment for the town; become a permanent resident of said town. Present employees of said town shall become a permanent resident within one year of the approval of this article. The Board of Selectmen may; for good cause shown by an affected employee, and after a public hearing; waive this requirement for one additional year.

Moderator Petit stated that he had conferred with Town Counsel in reference to this article and has decided that he will not allow action on this article. He went on to state that if the voters would like to overrule his decision, then he would allow a motion to do so.

There was a motion made to overrule the moderator and vote on this article.

MOVED: Mark Dumas **SECONDED:** Ron Clouser

VOTE: NO **MOTION FAILED**

ARTICLE #23: (By petition) To see if the Town is in favor of requiring all future warrant articles involving any expenditure of public funds; as well as all petitioned warrant articles; be decided by ballot vote.

Moderator Petit stated that he had conferred with Town Council and will not allow action to be taken on this article.

MINUTES OF THE ANNUAL TOWN MEETING

ARTICLE #24: To transact any other business that may legally come before said meeting.

Selectman John Goff gave recognition to Gerald Belanger for the many years of service to the Town of Pembroke as Selectman, School Board member and other boards and commissions. Darren Johnson thanked everyone who had donated to the Pembroke Academy hockey program.

Keith Momberger stated that he had a report that contradicted what was printed in the town report relative to the audit.

Keith Momberger then made a motion to insert the report in next year's town report.

MOVED: Keith Momberger **SECONDED:** John French

VOTE: NO **MOTION FAILED**

Finance Director Dawn Armour stated that what Mr. Momberger had was a copy of the management letter from the auditors for the Town's audit. The management letter has been available at the Town Hall for the public, she has made numerous copies and answered questions from anyone who has inquired about it. She also stated that the audit can be in excess of over 100 pages and that is why the full audit is not printed in the Town Report.

Joe Crowley stated that at last years Town Meeting a motion was made and passed to have the Board of Selectmen's response to the 2000 Audit printed in this years town report. He stated that he thought the Selectmen had done a good job responding to each item. He also stated that two of the problems identified in the audit could have been addressed through Articles #17 and #18 but the voters at this meeting chose to table these articles. He felt that if these same problems show up in the next audit, the voters should not come back and blame the Selectmen for it.

There was a motion made to adjourn the meeting.

MOVED: Ron Clouser **SECONDED:** John Goff
VOTE: YES

The meeting was adjourned at 2:55 p.m.

Respectfully submitted:

James F. Goff
Town Clerk
Town of Pembroke

SUMMARY INVENTORY OF PROPERTY

Net Assessed Valuation Comparison
2000 - 2003
Town of Pembroke, NH

	2000	2001	2002	2003
LAND				
Current Use	974,085	945,481	936,450	938,417
Conservation Restriction Assess	950	950	950	950
Discretionary Easement			46,788	46,788
Residential	63,195,550	64,028,450	66,220,000	67,683,300
Commercial/Industrial	11,176,050	11,588,500	11,951,450	11,960,000
Land Total	75,346,635	76,563,381	79,155,638	80,629,455
BUILDINGS				
Residential	127,567,200	131,415,240	134,862,900	141,007,150
Manufactured Housing	1,422,400	1,437,600	1,452,600	1,452,600
Commercial/Industrial	26,119,550	29,280,650	33,942,770	35,854,170
Buildings Total	155,109,150	162,133,490	170,258,270	178,313,920
PUBLIC UTILITIES				
Gas				
Electric				
Utilities Total	7,756,000	7,922,600	77,474,500	5,522,900
Gross Valuation	238,211,785	246,619,471	257,161,308	264,466,275
Less Exemptions	1,611,450	1,586,450	1,459,850	1,289,250
Net Valuation	**$236,600,335**	**$245,033,021**	**$255,701,458**	**$263,177,025**
NET INCREASE	**8,999,535**	**8,432,686**	**10,668,437**	**7,475,567**

2003 TAX RATE CALCULATION

TOWN PORTION			
Appropriations	7,925,956		
Less: Revenues	5,106,422		
Less: Shared Revenues	33,052		
Add: Overlay	24,295		
Add: War Service Credits	50,450		
Net Town Appropriations		2,861,207	
Approved Town Tax Effort		2,861,207	**TOWN RATE 10.86**
SCHOOL PORTION			
Net Local School Budget	10,633,524		
Less: Adequate Education Grant	(3,354,401)		
Less: State Education Taxes	(1,713,994)		
Approved School Tax Effort		5,517,942	**LOCAL SCHOOL RATE 20.97**
STATE EDUCATION TAXES	4.92		
Equalized Valuation (no utilities) x 357,963,687		1,761,181	**STATE SCHOOL RATE 6.84**
COUNTY PORTION			
Due to County	843,246		
Less: Shared Revenues	(7,395)		
		835,851	**COUNTY RATE 3.18**
			TOTAL RATE 41.85
Total Property Taxes Assessed		10,976,181	
Less: War Service Credits		(50,450)	
Total Property Tax Commitment		**10,925,731**	

2003 COMPARATIVE STATEMENT OF EXPENDITURES

DEPARTMENT	APPROPRIATION	EXPENDED*	BALANCE
Elected Officials	$ 14,129	$ 13,550	$ 579
Town Administration	$ 257,654	$ 246,828	$ 10,826
Town Clerk & Elections	$ 96,691	$ 91,606	$ 5,085
Auditing Services	$ 18,000	$ 18,000	$ -
Tax Collection	$ 62,599	$ 58,887	$ 3,712
Budget Committee	$ 847	$ 847	$ -
Revaluation Services	$ 47,650	$ 50,500	$ (2,850)
Planning & Land Use	$ 181,040	$ 172,675	$ 8,365
Planning & Zoning Board	$ 19,954	$ 22,415	$ (2,461)
General Government Buildings	$ 86,234	$ 56,634	$ 29,600
Cemeteries	$ 27,706	$ 25,178	$ 2,528
Insurance	$ 124,297	$ 112,526	$ 11,771
Police	$ 698,307	$ 620,107	$ 78,200
Fire	$ 180,183	$ 169,788	$ 10,395
Emergency Management	$ 434	$ 434	$ -
Highway Administration	$ 212,578	$ 178,120	$ 34,458
Highway Maintenance	$ 307,963	$ 277,268	$ 30,695
Highway Construction	$ 102,533	$ 100,802	$ 1,731
Street Lighting	$ 26,000	$ 22,901	$ 3,099
Fleet Maintenance	$ 59,798	$ 50,784	$ 9,014
Solid Waste Removal	$ 400,524	$ 368,056	$ 32,468
Health & Welfare	$ 82,665	$ 86,213	$ (3,548)
Culture & Recreation	$ 46,450	$ 44,348	$ 2,102
Conservation Commission	$ 835	$ 535	$ 300
Economic Development	$ 15,850	$ 15,557	$ 293
Principal - Long Term Debt	$ 315,397	$ 315,397	$ -
Interest - Long Term Debt	$ 106,733	$ 104,654	$ 2,079
Interest on TAN	$ 92,850	$ 55,107	$ 37,743
Capital Outlay	$ 275,220	$ 259,519	$ 15,701
Library	$ 129,148	$ 129,148	$ -
Sewer Commission	$ 418,599	$ 418,599	$ -
Water Services	$ 453,319	$ 453,319	$ -
Transfers to Capital Reserves	$ 93,701	$ 93,701	$ -
TOTAL	$ 4,955,888	$ 4,634,002	
NET BALANCE OF APPROPRIATIONS			**$ 321,886**

(*) UNAUDITED AND INCLUDES ESTIMATES

LONG TERM INDEBTEDNESS

LONG TERM DEBT

	Highway Garage			Rte 3/106 Extension			Library		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2002	55,000.00	15,520.00	70,520.00	210,396.50	82,212.43	292,608.93	50,000.00	6,914.44	56,914.44
2003	55,000.00	12,852.50	67,852.50	210,396.50	73,991.19	284,387.69	50,000.00	17,150.00	67,150.00
2004	55,000.00	10,185.00	65,185.00	210,396.50	65,769.95	276,166.45	50,000.00	14,700.00	64,700.00
2005	55,000.00	7,517.50	62,517.50	210,396.50	57,548.70	267,945.20	50,000.00	12,250.00	62,250.00
2006	25,000.00	4,850.00	29,850.00	210,396.50	49,327.46	259,723.96	50,000.00	9,800.00	59,800.00
2007	25,000.00	3,637.50	28,637.50	210,396.50	41,106.22	251,502.72	50,000.00	7,350.00	57,350.00
2008	25,000.00	2,425.00	27,425.00	210,396.50	32,884.97	243,281.47	25,000.00	4,900.00	29,900.00
2009	25,000.00	1,212.50	26,212.50	210,396.50	24,663.73	235,060.23	25,000.00	3,675.00	28,675.00
2010				210,396.50	16,442.49	226,838.99	25,000.00	2,450.00	27,450.00
2011				210,396.55	8,221.25	218,617.80	25,000.00	1,225.00	26,225.00
Totals	320,000.00	58,200.00	378,200.00	2,103,965.05	452,168.39	2,556,133.44	400,000.00	80,414.44	480,414.44

INVENTORY OF TOWN OWNED PROPERTIES

MAP/LOT	LOCATION/DESCRIPTION	ACRES	LAND	BLDG
VE-1	172 Main Street-Lamiette (Veterans) Park	0.12	8,000	
VE-62	12 Main Street-Water Works	0.25	24,700	51,000
VE-165	Central Street-Municipal Parking Lot	0.75	69,100	
VE-195	Glass Street	1.50	3,000	
VW-113-L	116 Main Street-Town Clock Tower			4,500
VW-114-1	Main Street	0.02	2,900	
VW-117	4 Union Street-Police Station	0.27	26,050	104,150
VW-118	6 Union Street	0.11	14,000	
VW-129-1	5 Colonial Drive-Future Road	0.14	6,850	
VW-175	High Street 0.05	1,250		
VW-184	Exchange Street	2.51	5,000	
VW-186	Exchange Street	0.25	500	
VW-188	45 Pleasant Street-Memorial Field	29.70	145,400	40,600
VW-188-2-P	Memorial Field-Sewer Pump Station			3,950
VW-189	8 Exchange Street-Highway Garage	4.35	70,100	339,300
VW-190	Pleasant Street	0.09	3,000	
VW-203	28 Pleasant Street	0.09	1,000	
VW-227	1 Bridge Street Extension	0.20	6,550	
VW-228	2 Exchange Street-Highway Annex	0.40	22,850	33,000
256-10-2	865 Dover Road	0.41	5,250	
256-24	814 Ricker Road	1.44	19,350	
258-3-3	627 Robinson Road	1.15	1,600	
260-CM-8	Cross Country Road-Richardson Cemetery	0.06		
262-1-1	358 Pembroke Hill Road-Town Pound	0.06	1,850	
262-23-1	438 Cross Country Road	17.50	76,650	
262-CM-4	Fourth Range Road-Pembroke Hill Cemetery	0.49		
262-27	543 Cross Country Road	14.00	1,050	
264-32-1	244 Academy Road-Shuett Conservation Area	7.29	6,700	
264-79-1	346 Pembroke Hill Road	0.32	2,950	
266-7	34 Mason Avenue-Conservation Land	10.73	8,600	
266-24	Broadway-D.A.R. Park	1.36	16,700	
266-40	247 Pembroke Street-Fire Station	1.82	93,800	273,050
266-171	171-173 Buck Street	0.24	2,750	
266-CM-2	Buck Street-Evergreen Cemetery	9.55		
559-11	825 No Pembroke Road	0.30	4,550	
559-13	Suncook River	4.00	4,000	
561-17-1-P	147 Sheep Davis Road-Sewer Pump Station			7,550
561-34	402-408 Borough Road	9.00	79,500	
561-CM-7	Borough Road-Abbott Cemetery	0.13		
563-22-1-1	502 Third Range Road-Bragfield Pond Conservation	26.62	7,350	
563-39	226 Brickett Hill Road-Water Works Water Tower	0.92	28,800	127,050
563-94	305-325 Brickett Hill Road-Town Forest	28.48	143,900	
565-59	59 White Sands Road-Conversation Land	1.28	5,450	
565-81-A	Bow Lane-Conservation Land	0.65	9,250	
565-81-B	White Sands Road-White Sands Conservation	31.64	84,700	
565-81-B-P	55 White Sands Road-Sewer Pump Station			5,500
565-81-C	444 Pembroke Street	34.30	80,850	

INVENTORY OF TOWN OWNED PROPERTIES

MAP/LOT	LOCATION/DESCRIPTION	ACRES	LAND	BLDG
565-81-19	410 Nadine Road	0.55	9,000	
565-95	27 Whittemore Road-Conservation Land	5.02		
565-256	311 Pembroke Street-Town Hall & Library	2.99	74,950	269,150
565-256-B	Historical Society Building (Town Hall)			30,000
565-CM-3	Pembroke Street-Pembroke Street Cemetery	2.37		
567-1-1	Merrimack River-Conservation Land	2.95	1,500	
632-3	635 Pembroke Street-Water Works Well	12.00	112,600	31,900
632-8-1-P	702 Keith Avenue-Sewer Pump Station			8,300
632-18-12	142 Sheep Davis Road-Water Works Well	14.94	54,550	16,350
634-46	572 Pembroke Street-Sewer Pump Station	0.11	24,000	
634-46-P	572 Pembroke Street-Sewer Pump Station			8,250
868-CM-1	Route 28-Buck Street Cemetery	2.51		
870-34	662 Thompson Road	0.13	22,250	
935-CM-5	No Pembroke Road-Old No Pembroke Cemetery	0.46		
937-CM-6	No Pembroke Road-New No Pembroke Cemetery	0.53		
939-67	501 Kimball Road-Whittemore Town Forest -	135.00	119,700	

2002 AUDIT REPORT

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Pembroke
Pembroke, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Pembroke, New Hampshire as of and for the year ended December 31, 2002 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with accounting principles generally accepted in the United States of America. As is the case with most municipal entities in the State of New Hampshire, the Town of Pembroke has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Pembroke as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund type and nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Pembroke taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Pembroke. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

2002 AUDIT REPORT

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the Board of Selectmen
Town of Pembroke
Pembroke, New Hampshire

In planning and performing our audit of the Town of Pembroke for the year ended December 31, 2002, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

During the course of our review, the following conditions were noted that were considered to be material weaknesses as defined above:

Library Capital Project Fund

We noted the following conditions concerning the library building project:

1. In most cases, the supporting documentation for the project disbursements did not have approval of a majority of the Board of Library Trustees. Approval was usually evidenced by only one signature on the invoices.
2. A construction contract was executed for the construction of the new library. This contract was quite substantial, but there was no copy of the properly approved contract on file. A signed copy of the contract had to be obtained from the contractor at the time of the audit.

We therefore recommend the following:

1. The proper supporting documentation for all disbursements should be obtained and properly approved by a majority of the Library Trustees prior to the disbursement of any funds.
2. A formally signed contract should be on file for any contracts executed between the Town and an outside party. Not maintaining a formally approved contract could lead to unauthorized changes or work not being completed to specifications.

2002 AUDIT REPORT

Investment Policy

New Hampshire RSA 41:29 for Town Treasurers states in part "At least yearly, the selectmen shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes." The audit disclosed that the Selectmen have not formally adopted an investment policy.

We recommend that the Board of Selectmen formally adopt an investment policy and review it on an annual basis.

Sewer Billings

We noted during the review of internal controls over sewer billings that there were two instances out of the twenty-five tested where the calculation of a commercial user's invoice was not correct. The errors affected the Town negatively. We also noted that the billings were not being done in a timely manner which had an impact on the Department's cash flow.

We recommend that all billings be checked (including the recalculation of charges) prior to being sent out for collection. We also recommend that billings be made in a timely manner.

Pembroke Water Works

We noted the following during the audit of the treasurer's records for the Water Works:

1. The cash accounts of the Water Works are not in the custody of the Town Treasurer.
2. The individual acting as Water Works treasurer does not maintain a formal cashbook. Instead, she relies on the office manager to maintain the cash on the computer system, and then, she reviews his monthly reconciliations for accuracy.
3. All disbursing checks are signed by three of the five Commissioners and the person acting as Water Works treasurer.

We recommend that the cash accounts of the Water Works be transferred to the custody of the Town Treasurer as required by New Hampshire statute.

Capitalization Policy

The Water Works Fund is an Enterprise Fund and therefore detailed fixed asset records are required to be maintained, along with related annual depreciation charges. The Town has annually relied on the independent auditors to record these charges. There is no formal policy in place to provide necessary guidelines for elected officials or accounting personnel covering fixed asset recognition.

We recommend that responsible officials consider adopting formal policies and procedures for fixed asset accounting, and we would be pleased to assist in the formulation and adoption of such procedures.

Water Billings

We noted that none of the monthly water billings were formally approved by a majority of the Board of Commissioners prior to the bills being issued. Abatements were also not approved by a majority of the Board of Commissioners.

We recommend that a majority of the Board of Commissioners formally approve all billings and abatements prior to them being issued. This is especially important since the office manager is responsible for the invoicing and collection of the water bills.

2002 AUDIT REPORT

FOLLOW-UP TO PRIOR YEAR MANAGEMENT LETTER COMMENTS

General Accounting System

At the end of 2001, none of the Town's books had been reconciled or closed. In addition, the Town was experiencing computer software problems that had caused delays or inefficiencies in the monthly processing, editing and reporting operations. We had expended additional time along with the newly hired Finance Director reconciling and closing the Town's books.

At the start of 2002, the new Finance Director implemented procedures for the reconciliation process and installed another software system. We noted great improvement in that all of the accounts of the Town were reconciled and balanced for 2002.

Water Works

The Town of Pembroke Water Works was created by an act of the legislature, *Law 1913*, Chapter 306. The law references the fact "That the Town of Pembroke . . . is hereby authorized and empowered to construct, manage, maintain and own suitable water works, for the purpose of introducing into and distributing through the villages of said town, or any part of said town . . . an adequate supply of pure water, in subterranean pipes, for extinguishing fires and for the use of the citizens of said towns and others . . ." It goes on to state in part that "the said Town may place the . . . management of said water-works in a board of water commissioners . . . chosen by the legal voters of the town . . . The compensation of said commissioners shall be fixed by the town . . . The commissioners shall subject to the approval of the selectmen . . . fix the compensation of all officers and agents approved by them . . . Said commissioners shall annually make a report to the town, at the same time other town officers report, of the condition of the water-works financially and otherwise, showing the funds belonging to their department, and the expenses and income thereof, with such other facts and information as the town should have, which report shall be published in the annual report of said town each year." Finally, and most importantly, it is the Town that is authorized to raise taxes and appropriate funds, as well as to authorize the borrowing of funds, for the operation of the department.

It was noted in the prior year, that the Pembroke Water Works is being operated by the Board of Commissioners as a separate and distinct political subdivision of the State; however, a budget is still being reported annually on the Town's state forms. The Town has received opinions from its legal counsel on three different occasions, the latest dated July 17, 2002, which state that the Pembroke Water Works is a department of the Town of Pembroke.

It was further noted that the Pembroke Water Works had its own independent annual audit and that it had not been included in the Town's audit of the general purpose financial statements. The omission of the Water Works from the general purpose financial statements did not conform to accounting principles generally accepted in the United States of America. In addition, it could impact the Town's ability to issue bonds as well as affect the Town's ability to report its financial statements in conformity with Statement #34 of the Government Accounting Standards Board, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* which will take effect for the Town of Pembroke for the fiscal year ending December 31, 2004.

Furthermore, the Water Works as a department of the Town preparing and maintaining its own financial statements and records leads to decentralized operations. We also noted that the Water Works is maintaining bank accounts that are not in the custody of the Town Treasurer as required by New Hampshire Statutes.

2002 AUDIT REPORT

For the fiscal year ended December 31, 2002, while the Pembroke Water Works still operated as if it were a separate and distinct political subdivision of the State, we did include the audit of its financial statements as part of the Town's general purpose financial statements.

We again strongly recommend that the financial accounting for the Water Works be overseen by the Town's Finance Director.

Sewer Department Fund

The Sewer Department had been reported as an Enterprise Fund of the Town. Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

We had noted that the Sewer Department's financial records were being kept separately from the rest of the Town's financial records. The Sewer Department records were being maintained on a cash basis until the annual audit when they had been traditionally adjusted to the accrual basis of accounting. The fixed assets records of the Department were not being maintained by the Department, and had always been updated by the previous independent auditors. The Town issued a bond back in the late 1990's for the purpose of the Route 3/106 sewer extension. Research disclosed that the intent of the Town was that the sewer extension debt be paid by the Sewer Department, with the Town's General Fund bearing only a small portion of the debt costs related to the bond issuance. However, we noted that the sewer extension project was never capitalized, and never reported as a fixed asset of the Department; and that while the debt related to the project should have been reflected in the Sewer Department financial statements, it never had been. In addition, special assessments had been collected in relation to the project and the collection of these assessments had not always been handled properly. Based on the above, it was determined that the Sewer Department Fund was not auditable for the year 2001.

We had previously recommended that, like the Water Works, the financial accounting of the Sewer Department Fund be centralized and maintained by the Town's Finance Director. This way all the Town's funds/departments could be properly reported and the financial records maintained on the accrual or modified accrual basis, as appropriate. In addition, it was recommended that research be done by the Town to determine what the original cost of the Route 3/106 sewer extension project was so that the fixed asset could be recorded in the Sewer Department Fund. Likewise, the debt from the inception of the project would need to be analyzed and properly reported in the Sewer Department Fund.

During the fiscal year 2002, the Finance Director and Town Administrator reviewed the purpose of the Sewer Fund, tried to research the cost of the Route 3/106 sewer extension project to no avail, and determined that the Fund had been incorrectly established as an Enterprise Fund, and should have been established as a Special Revenue Fund. In 2002, the Fund was changed from an Enterprise Fund to a Special Revenue Fund and was audited as such.

The Sewer Department Fund records are still being maintained independent of the Finance Director, with some level of oversight by her. The financial records are still maintained on the cash basis until year-end when they are adjusted to the modified accrual basis by the Finance Director. We again strongly recommend that the Finance Director maintain the records of the Sewer Department Fund.

2002 AUDIT REPORT

Finance Department Staffing

In conjunction with our recommendations regarding the centralization of all departmental financial recordkeeping and in addition, the Town's need to report its financial statements in conformity with Statement #34 of the Governmental Accounting Standards Board, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* which will take effect for the Town of Pembroke for the fiscal year ending December 31, 2004, we again recommend that the Town evaluate its staffing needs within the Finance Department. The added oversight responsibility of all financial records for all departments and the implementation of GASB #34 require that the Town ensure that there is adequate, financially trained staff.

Manifest Approval

RSA 41:29 in describing the duties of the Town Treasurer, states in part: "The town treasurer shall have custody of all moneys belonging to the town, and shall pay out the same only upon orders of the selectmen . . ." Last year, we had noted that the vendor and payroll manifests were not properly authorized, and in many instances were missing. In 2002, we noted that all manifests were properly approved and retained by the Town Treasurer.

Town Treasurer

RSA 41:29, in describing the duties of the Town Treasurer, states in part: "The town treasurer shall keep in suitable books provided for the purpose a fair and correct account of all sums received into and paid from town treasury ... At the close of each fiscal year, he shall make a report to the town, giving a particular account of all his financial transactions during the year." We had noted the following conditions:

1. No cashbooks were maintained for the year for all accounts in the custody of the Treasurer.
2. No monthly bank reconciliations were done all year.
3. There were no monthly "Treasurer's Reports" for the year.
4. The Treasurer's records were never reconciled with the Tax Collector, Town Clerk and Town bookkeeper for the year.

In the previous year, additional time had been spent accounting for 100% of the vendors and payroll checks issued.

In 2002, the Town had a new Treasurer. This individual was made aware of all State statutes applicable to the Town Treasurer. However, the above findings were noted again for 2002. While the cash was reconciled at year-end and agreed with the cash reported on the general ledger system, this was due to the work done by the Finance Director. Since these duties were not being performed, she assumed the responsibility so that the accounts remained in balance with the general ledger system.

In March of 2003, a new Treasurer was elected. This individual has been a municipal treasurer before and is fully aware of all State statutes applicable to the Town Treasurer. We again are recommending the following:

1. A suitable cashbook should be maintained for each account in the custody of the Treasurer.
2. A bank reconciliation should be prepared on a monthly basis and once completed, a "Treasurer's Report" should be prepared and copies given to the Board of Selectmen and the Finance Director.
3. The Treasurer, Tax Collector, Town Clerk and bookkeeper should be reconciling their records with each other on a monthly basis to ensure accuracy.

Other Bank Accounts

In the prior year, our direct confirmations with depository banks revealed some bank accounts that were not provided for audit. Limited inquiry revealed that these belonged to the Water Works and the Fire Department. During the current year audit, these accounts were provided.

Supporting Documentation for Disbursements

In the prior year, there had been a lack of supporting documentation for almost half of the disbursement transactions examined. It was possible that misappropriation or fraud could have occurred and not been detected.

This year, we noted that internal controls were in place to provide reasonable assurance that monies disbursed are proper and that there is adequate documentation to support the disbursement. All of the forty disbursement transactions tested had the proper supporting documentation.

General Fixed Assets Accounting - (Repeat)

The Town does not maintain a record of its general fixed assets as required by accounting principles generally accepted in the United States of America. In addition, the Town needs to consider the effects of not reporting fixed assets as they relate to Statement #34 of the Governmental Accounting Standards Board, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* which will take effect for the Town of Pembroke for the fiscal year ending December 31, 2004.

In order to conform with accounting principles generally accepted in the United States of America, a detailed record of general fixed assets valued at historical cost should be maintained. Consideration should be given to valuing the inventory of the existing assets and setting policies for the capitalization and elimination of items from the records.

The following conditions were noted that we do not consider to be material weaknesses:

Purchasing

We had noted last year that the Town did not have a written purchasing policy describing when and how purchase orders are to be used. Our testing had shown no consistent use of purchase orders. The purpose of issuing purchase orders is to maintain control over the ordering of goods and services including showing proper authorization for purchases and that an appropriation exists. After the purchase has already been made, a purchase order serves little use. In 2002, a formal purchasing policy was adopted by the Board of Selectmen and payment vouchers approved by the applicable Department head are required for all disbursements.

Payroll

Our review of the federal payroll reporting forms for 2001 disclosed that none of the quarterly 941 forms, nor the annual W-3 form were filed in a timely manner. Penalties and interest to the Town for late filing of these forms were assessed by the Internal Revenue Service. In addition, our review of the internal controls over payroll disclosed that numerous employee timesheets were not on file, nor could many of the payroll journals be located.

2002 AUDIT REPORT

During our review of the federal payroll reporting forms for 2002, we found that while the quarterly 941 forms and annual W-3 form were filed in a timely manner, all of the quarterly 941 forms were submitted with errors, due to a computer software problem. These forms did not agree with the W-3 form at year-end. In December 2002, the Town contracted for payroll services and this contractor will now be responsible for reconciling and filing the quarterly and annual forms. The payroll service has also been working on rectifying the problems encountered in 2002. Testing of the payroll internal controls for 2002 revealed that all timesheets and payroll journals were retained on file.

Year-End Encumbrances

At the end of 2001, the Town had reported a Reserve for Encumbrances for which there was no evidence of formal approval by the Board of Selectmen. At the end of 2002, the Town reported a Reserve for Encumbrances of $30,300 which was formerly approved by the Board of Selectmen at a regular meeting.

Timeliness of Deposits - (Repeat)

Review of the deposits made by the different departments in Town disclosed that there were numerous instances where the Town Clerk was not making deposits in a timely manner. By allowing this situation, the Town is losing the ability to use the funds and earn interest on those funds, and there is a chance that they could be lost or misplaced before they are deposited.

We again strongly recommend that all deposits be made on at least a weekly basis, and that they be kept in a safe and secure location until deposited.

General Fund Reimbursements from Expendable Trust Funds - (Repeat)

Because the Board of Selectmen are agents for many of the Expendable Trust Funds, they are able to authorize withdrawals to reimburse for certain expenditures made from the General Fund. These reimbursements should be recorded as revenue in the General Fund. Likewise, when expenditures are anticipated which will be reimbursed by the Trust Funds, they should be included on the budget with a corresponding estimated revenue of "Transfer from Trust Funds."

Library Capital Projects Fund

During last year's audit of the Library Capital Project Fund, we had noted that the project activity had been commingled with the Library operating account and had only been separated at year-end to properly account for the expenditures related to the library addition. This year, all of the project activity was accounted for separately and was not commingled with the library operating account.

Library Operating Fund

We had noted during the audit of the Library Operating Fund last year, that there were several stale dated checks on the outstanding check list at year-end. In 2002, this situation was corrected.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

2002 AUDIT REPORT

EXHIBIT A
TOWN OF PEMBROKE, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Group
December 31, 2002

	Governmental Fund Types		
ASSETS AND OTHER DEBITS	General	Special Revenue	Capital Projects
Assets			
Cash and Equivalents	$ 3,940,255	$ 107,775	$ 200,305
Investments		142	8,362
Receivables (Net of Allowance For Uncollectible)			
Taxes	1,067,020	28,000	
Accounts	22,856	103,435	
Special Assessments		5,248	
Intergovernmental	2,936	128	
Interfund Receivable	32,948	256,003	26
Inventory			
Prepaid Items	30,498		
Fixed Assets			
Accumulated Depreciation			
Other Debits			
Amount to be Provided for Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	$ 5,096,513	$ 500,731	$ 208,693

A (1)

Proprietary Fund Type Enterprise	Fiduciary Fund Types Trust and Agency	Account Group General Long-Term Debt	Total (Memorandum Only)
$ 77,736	$ 69,603	$	$ 4,395,674
197,894	1,854,432		2,060,830
			1,095,020
58,909			185,200
			5,248
			3,064
	3,515,294		3,804,271
26,423			26,423
4,156			34,654
2,890,444			2,890,444
(1,411,947)			(1,411,947)
		3,059,313	3,059,313
$ 1,843,615	$ 5,439,329	$ 3,059,313	$ 16,148,194

EXHIBIT A (Continued)
TOWN OF PEMBROKE, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Group
December 31, 2002

	Governmental Fund Types		
LIABILITIES AND EQUITY	General	Special Revenue	Capital Projects
Liabilities			
Accounts Payable	$ 101,569	$ 62,601	$ 9,375
Accrued Payroll and Benefits	3,074		
Retainage Payable			52,671
Intergovernmental Payable	4,455		
Interfund Payable	3,721,984	5,956	
Escrow and Performance Deposits	626		
Deferred Revenue		1,249	
General Obligation Bonds Payable - Current			
General Obligation Bonds/Notes Payable			
Compensated Absences Payable			
Accrued Landfill Closure and Postclosure Care Costs			
Total Liabilities	3,831,708	69,806	62,046
Equity			
Contributed Capital			
Retained Earnings			
Reserved			
Unreserved			
Fund Balances			
Reserved For Encumbrances	30,300		133,920
Reserved For Endowments			
Reserved For Special Purposes			12,727
Unreserved			
Designated For Special Purposes		430,925	
Undesignated	1,234,505		
Total Equity	1,264,805	430,925	146,647
TOTAL LIABILITIES AND EQUITY	$ 5,096,513	$ 500,731	$ 208,693

Proprietary Fund Type Enterprise	Fiduciary Fund Types Trust and Agency	Account Group General Long-Term Debt	Total (Memorandum Only)
$ 2,430	$	$	$ 175,975
			3,074
			52,671
	3,948,509		3,952,964
349	75,982		3,804,271
	39,629		40,255
			1,249
25,000			25,000
37,500		2,508,568	2,546,068
		65,745	65,745
		485,000	485,000
65,279	4,064,120	3,059,313	11,152,272
213,693			213,693
78,044			78,044
1,486,599			1,486,599
			164,220
	472,681		472,681
	902,528		915,255
			430,925
			1,234,505
1,778,336	1,375,209		4,995,922
$ 1,843,615	$ 5,439,329	$ 3,059,313	$ 16,148,194

2002 AUDIT REPORT

	Governmental Fund Types			Fiduciary Fund Type	Total
	General	Special Revenue	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues					
Taxes	$ 2,432,798	$ 144,049	$	$	$ 2,576,847
Licenses and Permits	1,040,990				1,040,990
Intergovernmental	475,412				475,412
Charges for Services	122,643	395,370			518,013
Miscellaneous	47,590	23,480	243,037	18,556	332,663
Other Financing Sources					
Proceeds of General Obligation Debt			400,000		400,000
Operating Transfers In	255,303	135,238	36,910	484,916	912,367
Total Revenues and Other Financing Sources	4,374,736	698,137	679,947	503,472	6,256,292
Expenditures					
Current					
General Government	858,251				858,251
Public Safety	831,962	17,426			849,388
Highways and Streets	644,219				644,219
Sanitation	384,375	415,702			800,077
Health	12,993				12,993
Welfare	73,220				73,220
Culture and Recreation	44,446	123,397			167,843
Conservation	370	6			376
Economic Development	9,777				9,777
Debt Service	475,158				475,158
Capital Outlay	302,587		1,177,543	1,691	1,481,821
Other Financing Uses					
Operating Transfers Out	228,939	446,231		237,197	912,367
Total Expenditures and Other Financing Uses	3,866,297	1,002,762	1,177,543	238,888	6,285,490
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	508,439	(304,625)	(497,596)	264,584	(29,198)
Fund Balances - January 1 (As Restated - See Note 3-J)	756,366	735,550	644,243	595,290	2,731,449
Fund Balances - December 31	$ 1,264,805	$ 430,925	$ 146,647	$ 859,874	$ 2,702,251

2002 AUDIT REPORT

SCHEDULE A-1
TOWN OF PEMBROKE, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 2002

REVENUES	Estimated	Actual	Over (Under) Estimate
Taxes			
Property	$ 2,217,764	$ 2,270,031	$ 52,267
Land Use Change	21,300	14,180	(7,120)
Timber	14,300	25,639	11,339
Excavation	12,400	12,396	(4)
Payment in Lieu of Taxes	40,257	40,259	2
Interest and Penalties on Taxes	62,000	70,293	8,293
Total Taxes	2,368,021	2,432,798	64,777
Licenses, Permits and Fees			
Business Licenses, Permits and Fees	400	3,056	2,656
Motor Vehicle Permit Fees	900,000	942,427	42,427
Building Permits	50,000	69,672	19,672
Other	24,600	25,835	1,235
Total Licenses, Permits and Fees	975,000	1,040,990	65,990
Intergovernmental			
State			
Shared Revenue	81,221	81,221	
Meals and Rooms Distribution	199,213	199,213	
Highway Block Grant	124,130	124,130	
Water Pollution Grant	57,912	57,912	
Other	1,725	1,725	
Total Intergovernmental	464,201	464,201	
Charges For Services			
Income From Departments	109,025	122,643	13,618
Miscellaneous			
Interest on Investments	29,000	30,682	1,682
Insurance Dividends and Reimbursements	10,000	9,905	(95)
Other	1,200	7,003	5,803
Total Miscellaneous	40,200	47,590	7,390
Other Financing Sources			
Operating Transfers In			
Interfund Transfers			
Special Revenue Funds	55,016	55,016	
Trust Funds			
Expendable	204,583	200,287	(4,296)
Total Other Financing Sources	259,599	255,303	(4,296)
Total Revenues and Other Financing Sources	$ 4,216,046	$ 4,363,525	$ 147,479

2002 AUDIT REPORT

General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 2002

	Encumbered From 2001	Appropriations 2002	Expenditures Net of Refunds	Encumbered To 2003	(Over) Under Budget
Current					
General Government					
Executive	$	$ 271,783	$ 266,915	$	$ 4,868
Election and Registration		4,000	5,611		(1,611)
Financial Administration		174,137	161,218		12,919
Revaluation of Property		47,650	50,163		(2,513)
Legal		35,000	32,932		2,068
Planning and Zoning		200,994	181,351	18,500	1,143
General Government Buildings	4,290	86,234	66,357		24,167
Cemeteries		27,706	25,178		2,528
Insurance, not otherwise allocated		124,297	68,526		55,771
Total General Government	4,290	971,801	858,251	18,500	99,340
Public Safety					
Police Department		698,307	620,054		78,253
Ambulance		30,493	30,493		
Fire Department	6,900	174,093	170,204		10,789
Emergency Management		434			434
Total Public Safety	6,900	903,327	820,751		89,476
Highways and Streets					
Highways and Streets	515	520,541	456,557		64,499
Street Lighting		26,000	22,890		3,110
Other	12,202	162,331	164,772		9,761
Total Highways and Streets	12,717	708,872	644,219		77,370
Sanitation					
Solid Waste Disposal		416,843	384,375		32,468
Health					
Public Health		12,914	12,993		(79)
Welfare					
Direct Assistance		69,751	73,220		(3,469)
Culture and Recreation					
Parks and Recreation	405	41,800	40,664		1,541
Patriotic Purposes		900			900
Other		3,750	3,782		(32)
Total Culture and Recreation	405	46,450	44,446		2,409
Conservation		835	370		465

SCHEDULE A-2 (Continued)
TOWN OF PEMBROKE, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 2002

	Encumbered From 2001	Appropriations 2002	Expenditures Net of Refunds	Encumbered To 2003	(Over) Under Budget
Economic Development		15,850	9,777	1,800	4,273
Debt Service					
Principal - Long-Term Debt		315,397	315,397		
Interest - Long-Term Debt		106,733	104,654		2,079
Interest - Tax Anticipation Notes		92,850	55,107		37,743
Total Debt Service		514,980	475,158		39,822
Capital Outlay					
Police Architectural Study	1,827		1,827		
Computer Technology		65,714	55,740	10,000	(26)
Vehicles, Equipment and Machinery		204,620	195,537		9,083
Other Improvements		55,150	49,483		5,667
Total Capital Outlay	1,827	325,484	302,587	10,000	14,724
Other Financing Uses					
Operating Transfers Out					
Interfund Transfers					
Special Revenue Funds		135,238	135,238		
Trust Funds					
Expendable		93,701	93,701		
Total Operating Transfers Out		228,939	228,939		
Total Appropriations, Expenditures and Encumbrances	$ 26,139	$ 4,216,046	$ 3,855,086	$ 30,300	$ 356,799

2003 TOWN CLERK REPORT

January 1, 2003 to December 31, 2003

Motor Vehicle Registrations:	$998,852.00
Dog Licenses:	$4,491.00
Dog Fines:	$525.00
Articles of Agreement	$5.00
UCC Searches:	$181.37
UCC State Fees:	$3,090.00
Election Filing Fees:	$19.00
Tax Lien Filing Fees:	$15.00
Marriage License:	$1,935.00
Title Application Filing Fees:	$3,835.00
Vital Record Fees:	$1,604.00
Hawkers & Peddlers License:	$425.00
Municipal Agent Fees:	$16,622.00
Wetlands Filing Fees:	$77.98
Total Town Clerk Deposits:	**$1,031,677.35**

TAX COLLECTOR REPORT

TAX COLLECTOR'S REPORT
FISCAL YEAR ENDING DECEMBER 31, 2003

	2003	2002
Uncollected Taxes Beg. Of Year		
Property		869,698.03
Land Use Change		28,000.00
Yield		5,780.87
Utilities		103,095.31
Betterment		5,247.76
Taxes Committed This Year		
Property	10,979,080.00	5,522.00
Land Use Change	55,880.00	5,500.00
Yield	26,772.64	6,831.32
Utilities		91,277.06
Health Violation Cost	6,800.00	
Earth Excavation @ $.02/yd	9,854.96	
Overpayment		
Property	37,369.95	4,958.01
Interest		101.88
Pre Paid		
Property	1,385.00	
Utilities		2,456.80
Interest		
Interest	2,341.76	25,501.61
Utilities Interest		822.47
TOTAL DEBITS	**11,119,484.31**	**1,154,793.12**

TAX COLLETOR REPORT

TAX COLLECTOR'S REPORT (CON'T)
FISCAL YEAR ENDING DECEMBER 31, 2003

	2003	2002
Remitted to Treasurer During Fiscal Year		
Property	10,082,897.71	874,757.92
Land Use Change	54,840.00	33,500.00
Yield	26,594.84	12,612.19
Utilities		181,583.65
Betterment		5,247.76
Earth Excavation @ $.02/yd.	9,854.96	
Interest	2,341.76	25,501.61
Utilities Interest		822.47
Variance on received Transferred to Sewer		1,586.60
Abatements		
Property	55,290.00	5,522.00
Yield	177.80	
Utilities		13,658.92
Uncollected Rev. - End of Year		
Property	879,647.24	
Health Violation Cost	6,800.00	
Land Use Change	1,040.00	
TOTAL CREDITS	**11,119,484.31**	**1,154,793.12**

TAX COLLECTOR REPORT

SUMMARY OF TAX LIEN ACCOUNTS
FISCAL YEAR ENDING DECEMBER 31, 2003

	2003	2002	2001	Prior
Unredeemed Taxes at Beginning of Year		143,931.98	58,600.03	21,008.60
Liens Executed During Year	232,384.75			
Interest & Cost Collected After Lien Execution	8,942.53	18,883.24	23,502.17	17,527.43
Overpayments	135.39			
TOTAL DEBITS	**241,462.67**	**162,815.22**	**82,102.20**	**38,536.03**
Remittance to Treasurer: Redemptions	123,138.83	79,376.19	57,002.81	13,436.12
Interest and Costs After Lien Execution	8,942.53	18,883.24	23,502.17	17,527.43
Abatements of Unredeemed Taxes	21,949.64	583.35	535.16	497.84
Liens Deeded to Town		38.87	37.63	
Unredeemed Liens Balance End of Year	87,431.67	63,933.57	1,024.43	7,074.64
TOTAL CREDITS	**241,462.67**	**162,815.22**	**82,102.20**	**38,536.03**

CEMETERY COMMISSION

The Pembroke Cemetery Commission has continued its ongoing efforts to maintain the town's historic cemeteries in exemplary condition.

New North Pembroke Cemetery was laid out in 1860, and was later enclosed by an iron pipe fence. The Commission had the fence freshly painted for continued preservation, together with the steel gates at Evergreen and Buck Street Cemeteries.

As part of its efforts to improve access to Evergreen Cemetery on Buck Street, the Commission continued the paving of Valley Avenue to the limit of our budget.

The Commission has commenced the replacement of plastic flag holders on veterans' graves with more permanent cast metal holders. The Commission will install metal holders in all cemeteries as plastic holders deteriorate and as the Commission's budget permits the purchase of new holders.

As usual, the Commission removed American flags from town cemeteries after Veterans' Day in 2003. The Commission will place new flags on veterans' graves by Memorial Day, May 31, 2004. The Commission would appreciate knowing of any veteran's grave that is not annually being decorated with a flag.

The Commission wishes to express its gratitude to Henry Malo, who served as Superintendent of Cemeteries during the years when he was Pembroke's Road Agent. Mr. Malo was a faithful, cooperative, and knowledgeable steward of the town's cemeteries. In a similar vein, the Commission now benefits from the collegial cooperation of Walter Norris, Pembroke's Public Works Director.

The Commission is also grateful to Perry Brothers Monument Company of Concord for their donation of the labor and materials necessary to repair damaged monuments in Pembroke Street and Buck Street Cemeteries.

The Commission was saddened by the death in April, 2003, of William Stanley, who had faithfully served the welfare of the town's cemeteries as a Commission member since 1990 and as vice-chairman of the Commission for many years.

The Commission solicits contributions or bequests to the Cemetery Improvement Fund, administered by the Trustees of Trust Funds. Enlargement of the fund through gifts will provide an endowment for cemetery upkeep and improvement. Such an endowment will relieve the town's cemeteries from dependence on fluctuating town budgets and will keep our historic burial places a source of pride and beauty for the community. Gifts or bequests should be made care of the Pembroke Trustees of Trust Funds and designated for the Cemetery Improvement Fund.

Respectfully submitted,

Howard Robinson, Chairman

CONSERVATION COMMISSION

This past year was a time of renewed membership and commitment for the Conservation Commission. We have increased our regular and alternate membership and continue to see new faces at our meetings. We are very excited to see this new interest.

We have renewed our charge as stewards of Pembroke town lands. We are very proud to say that we have enrolled 188 acres of Pembroke town land into the National Tree Farm Program. This is a third party stewardship program that promotes sustainable forestry and a multiple use land ethic. As one stipulation of the program were required to mark the boundaries of all the town's conservation lands so you may have seen us wandering around painting trees yellow. We are also planning a small timber harvest on the White Sands Lot this winter. This is being managed by a state certified professional forester and will not only improve the health and aesthetics of the lot and will also create revenue for the town. We have also purchased identification signs for the town's conservation lands which will be installed shortly. We hope these will promote the continued use and enjoyment of our properties.

As a commission we have reviewed numerous building site plans and wetland permit applications in our meetings and in the field. We are in a partnership for a federal grant to create a Heritage Trail bike and pedestrian pathway from Hooksett to Concord. This will be mostly along the existing old railroad grade along the Merrimack River. We are also assisting the Planning Board in developing the Natural Resources Chapter of the town's Master Plan. Most importantly, the Conservation Commission is embarking on a land acquisition program. We are hoping that through conservation easements, donations, grants and outright purchases of land to increase the area of protected land in the town. We hope to permanently protect at least one large parcel in 2004.

Respectfully submitted,

Matt Tansey, Chairman

PEMBROKE FIRE DEPARTMENT

Annual reports are usually a listing of the past year's activities and perhaps a message to the Town of the future needs of a department.

As I write this report in mid January of 2004 I also want to reflect on how fortunate we are.

We are about to move in to our new operations area. It will be wonderful to have an up to date area for our firefighters. Needed space on the apparatus floor is going to be freed up so that it is a better working area for all of us.

We will have to wait a while longer for our administrative area to be completed which is now completely gutted out. We are not getting everything we had hoped for but we will have an excellent facility when it is done.

And how fortunate you are to have a group of firefighters ready to step in and save money. Your firefighters, in an effort to save money on the new Safety Center, donated their time to do the demolition work in our old facilities, do the painting in our new administrative area, install telephone and data cables and many other small items which will result in an estimated $10,000 of work that could be devoted to other areas of the new facility. In addition they will be donating their time to re-paint the apparatus area so that we will look like new throughout the building.

Thank you to the Town for voting for the Safety Center last year. We have always been fortunate in having the support of the Town.

We have once again been fortunate in having a very small dollar loss of taxable property in 2003. We responded to 345 calls for assistance and had one major structure fire resulting in an estimated $85,000 loss. The building has since been repaired and is occupied.

And, most fortunately, there was no loss of life due to fires.

It should be noted that the fire department alone does not prevent fires or injuries. It is a team effort of residents, occupants, building owners and code enforcement officials who also play a vital role in making our community safe. Thank you to all for helping us keep our community fire safe.

We are fortunate, as a Town, to have an excellent code enforcement program. Many people view the enforcement of property and protection codes as an infringement on their rights. It is really an enforcement for their personal protection and their properties protection. The results, from a fire safety point of view, speak for themselves.

Through the Planning Board's plan review requirements, which the Fire Department participates in, I have been requiring all new homes to have sprinkler protection under certain conditions in order to gain our approval for their plan. It has worked well.

Sprinkler systems, installed in new construction, cost very little. Their value is extremely high in the protection of lives during fires. **I am asking the Planning Board, in this report, to require sprinkler systems in all new occupied construction.** It will insure that this Town's loss of life and property is minimal.

We continue to update the Town through the Capital Improvements Program (CIP) on our needs for major purchases. The Town uses a 5–7 year program but we use a 20–25 year program due to the high cost of apparatus replacement ($345,000 to $1,300,000)

PEMBROKE FIRE DEPARTMENT

YOU ARE MOST FORTUNATE TO HAVE THE FOLLOWING FIREFIGHTERS SERVING YOUR COMMUNITY:

Name	Rank	Years of Service
Stacy A Amyot	Firefighter	16
Roger P Beard	Rookie	
Richard Bilodeau	Engineer	3
Jeff A Bokum	Firefighter	9
David Bouffard	Lieutenant	14
Charles L Byrne	Firefighter	35
Richard S Chase	Firefighter	50
William O Clark	Public Education	20
Jeffrey B Cyr	Firefighter	2
Phillip O Demeritt	Firefighter	5
Joe Eagle	Firefighter	2
James Edmunds	Firefighter	20
Patrick J Elliott	Rookie	4
Steven Elliott	Firefighter	14
Andrew W Engwer	Probationary FF	
Robert B Farley	Lieutenant	10
Paul M Gagnon	Deputy Chief	29
Joshua A Ginn	Firefighter	6
Timothy Hill	Probationary FF	1
John S Judge	Rookie	1
Terrance Judge	Lieutenant	16
Robert Justason	Firefighter	14
Scott Lane	Probationary FF	1
Brian A Lemoine	Lieutenant	31
Tyrel J Lemoine	Rookie	2
Denis R Levasseur	Firefighter	8
Geoffrey Lopresti	Rookie	
Stephen E Ludwick	Engineer	29
Patrick Maccini	Firefighter	11
Chester R Martel	Engineer	25
Michael McHugh	Firefighter	5
Scott Merrill	Firefighter	21
Erik S Paulsen	Captain	16
Harold E Paulsen	Chief	41
Casey H Pearl	Probationary FF	1
Michael A Perron	Quartermaster	33
Steven M Perron	Firefighter	3
Bradley J Robertson	Engineer	17
David J Sartorelli	Firefighter	3
Charles R Schmidt	Engineer	17
Ben Z Selleck	Probationary FF	1
Michael Stark	Firefighter	3
Dan G Stauffacher	Chaplain	1
Eric Stromvall	Firefighter	2
John C Theuner	Assistant Chief	41
Katrina Walker	Probationary FF	

PEMBROKE FIRE DEPARTMENT

There is no community in the State of New Hampshire that I know of that has a more committed and professional group of individuals willing to serve their community.

I am extremely proud of them and I thank them immensely for their commitment.

Harold Paulsen,
Fire Chief

A SPECIAL MESSAGE FROM THE PEMBROKE FIRE DEPARTMENT

To those special student citizens at Pembroke Academy who have inundated us with notes of appreciation and all the 'goodies' that have magically appeared at the fire station on September 11th the past two years.

You really don't know how special that is to all of us. Believe me when I tell you we are emotionally touched by your thoughtfulness, concerns and appreciation for all of us involved in the fire service. Tears do appear in our eyes as our emotions react to your caring for the significance of the events of 9/11 and what it means to all of us.

But you are really showing us that, as the future leaders of our community and country, we will be in excellent hands.

We are fortunate that you care. You are Great.

Continue your concerns as you go forward in life.

It will be successful if you do.

FOREST FIRE WARDEN AND STATE FOREST RANGER

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate to reduce the risk of wild land fires in New Hampshire. To help us Assist you, contact your local Forest Fir e Warden of Fire Department to find out if a permit is Required before doing **ANY** outside burning. Fire permits are mandatory for all outside burning unless the ground where the burning is to be done (and surrounding area) is completely covered With snow. Violations of the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines up to $2,000 and /or a year in jail, in addition to the cost of suppressing the fire.

A new law effective January 1, 2003 prohibits residential trash burning. Contact the New Hampshire Department of Environmental Services at (800) 498-6868 or www.des.state.nh.us for more information.

Help us protect you and your forest resources. Most New Hampshire wildfires are human caused. Homeowners can help protect their homes by maintaining adequate green space around the house and making sure that the house number is correct and visible. Contact your fire department or the New Hampshire Division of Forests and Lands at www.nhdfl.org or 271-2217 for wild land fire safety information.

2003 FIRE STATICTICS
(All fires Reported thru November 03, 2003)

TOTALS BY COUNTY

	#of Fires	Acres
Belknap	40	4.86
Carroll	46	13.99
Cheshire	8	.68
Coos	7	17.40
Grafton	22	12.60
Hillsborough	60	11.34
Merrimack	98	10.45
Rockingham	56	18.54
Strafford	34	7.94
Sullivan	3	2.03

CAUSES OF FIRES REPORTED

Arson	10
Campfire	25
Children	13
Smoking	20
Debris	226
Railroad	3
Lightning	2
Equipment	8
Misc*	67

(*Misc: powerlines,fireworks,electric fences,etc.)

	Total Fires	Total Acres
2003	374	100
2002	540	187
2001	942	428
2000	516	149

ONLY YOU CAN PREVENT WILDLAND FIRES
John Theuner, Warden

PEMBROKE AND ALLENSTOWN OLD HOME DAY

SLOGAN: Hands Across the Water
THEME: Granite State Humor

Old Home Day 2003 was certainly another success story resulting from hard work, generosity, and perseverance. A fun-filled day of music, games, food, entertainment, rides, animals, reunions, laughter, and much more were all important components of the celebration.

All this was made financially possible by monetary donations from businesses, non-profit organizations, private individuals, the towns of Pembroke and Allenstown, and many others. To all those demonstrating such generosity in times of a less than ideal economy, we are grateful and hope that you may continue supporting this family day in the future. Thank you so much!

Another important contributing factor involves the Highway, Police and Fire Departments of both towns, Tri-Town Ambulance, merchants, motorists, property owners and citizens. It is with your cooperative efforts, the parade, automotive and pedestrian traffic, set-up and clean-up, are all accomplished safely and smoothly. Thank you all as well.

Lastly, it is only fitting to acknowledge the dedication, creativity, seemingly endless energy of the Old Home Day volunteers and committee members. With their devotion, year after year, to the orchestration of Pembroke and Allenstown Old Home Day, this wonderful day-long adventure of two towns and their neighbors is made possible. As Chairperson of the Old Home Day Committee, a heartfelt thanks only begins to express the appreciation I have for each and every one. This day could not happen if it were not for them.

With hopes of another OHD approaching, I would like to express a desperate need for additional personnel to assist us in this annual effort. Many hands make lighter work and new people bring new ideas and energy to our celebration. Please contact Steve or Patty Fowler (224-7324) if you wish to help. Any amount of time would be appreciated, even if only for an hour. Our committee needs you! We await your call.

In conclusion, thank you all for your participation in whatever form it may have been. See you Old Home Day, August 28, 2004.

Stephen Fowler, Chairperson
Pembroke and Allenstown Old Home Day
Committee

PEMBROKE AND ALLENSTOWN OLD HOME DAY

Old Home Day Income Statement

INCOME:

BUSINESS DONATIONS	3498
TOWN OF ALLENSTOWN	2000
TOWN OF PEMBROKE	2500
CONCESSIONS	925
CRAFTS	740
RAFFLE SALES	750
RIDES	134
NON-PROFIT DONATIONS	500
INTEREST	4
PONY RIDES	200
CHILDREN'S GAMES	270
50-50	202
HELICOPTER RIDES	390
MISCELLANEOUS	800
TOTAL INCOME:	12913

EXPENSE:

FIREWORKS	3500
PARADE	2747
PROGRAM	2025
INSURANCE	356
PARKING	300
SANITATION RENTALS	635
ADVERTISING	0
POSTAGE	155
CHILDREN'S GAMES	74
MISCELLANEOUS	58
TOTAL INCOME:	9850
NET INCOME:	**3063**

PUBLIC WORKS DEPARTMENT

The Department of Public Works has been given multiple tasks to manage the Town's roads, sidewalk, storm sewers, solid waste, cemeteries, municipal buildings, fleet, and engineering. To accomplish all these tasks the department employs 13 full time and 2 part time employees with 15 pieces of major equipment that has been organized into the following divisions:

Administration Division: This division manages and administer all department activities which include project assignments, priority setting, emergency response, performance evaluations, budget administration, material and equipment acquisitions, responses to residents inquiries and request, payroll processing, project co-ordination with other Town departments and civic groups, as well as interaction with various State and Federal agencies. This division is also responsible for the safety, efficiency and effectiveness of all the divisions in the department.

Engineering Division: The Engineering division is charged with designing Town roads and infrastructure improvements and repairs, development plan reviews, construction inspection and assisting other Town departments to help resolve engineering problems they may encounter. This division works very closely with the Roads Commission, Director of Planning and the Planning Board in reviewing all proposed developments and site plans as well as performing all construction inspection to insure quality roads and infrastructures are being built to the Town's standard. In the last 4 months of 2003 12 subdivision plans were reviewed for the Planning Board, 5 subdivision construction projects were inspected through various phases of construction and the Town's 24 inch storm sewer replacement project on Pleasant Street was also inspected. In the past these tasks were performed by an outside engineering consulting firm which was paid at a rate ranging from $70.00 to $95.00 per hour. The Town now gets to keep these fees because the Director of Public Works is now performing these task. This Town income is used to help off-set Public Works employee's salaries.

Highway Division: The Highway Division which is headed by Emile Lacerte is responsible for the maintenance and repair of approximately 78 miles of road, 11 miles of sidewalk, storm sewers which include 409 catch basins, cross culverts, street signs, line striping, and tree trimming.

During 2003 this division repaired major roadway washouts on Cross Country Road, Clough Mill Road, and Church Road. A 20 foot section of 15 inch storm drain was repaired on Bow Lane and sink holes were repaired on Glass Street and Bachelder Road. In the areas where the pavement literally wore out to the gravel base, the pavement was repaired with hot bituminous asphalt patches to make the roads passable. These areas were on Cross Country Road, North Pembroke Road, and Whittemore Road. Other problems encountered were beavers building dams in numerous cross culverts causing streams to over flow onto the roadways. Trying to keep ahead of the beavers proved to be a major task. To help improve drainage in other areas road side ditching was performed on Borough Road from Robinson Road to the Chichester Town line.

PEMBROKE WORKS DEPARTMENT

In addition to these projects the Highway Division also provided routine maintenance which included sidewalk sweeping, brush cutting along the country road shoulders, cold patching pot holes and replacing missing or damaged street signs. Private contractors were also used to sweep 31 miles of Town roads, clean 409 catch basins, paint roadway center lines, grade the Town's gravel roads and cut down 29 large trees. This division also performs winter maintenance of all the Town's roads and parking lots which consisted of plowing, salting, sanding and snow removal. To keep these roads safe 4800 tons of sand and 1290 tons of salt were used. This years winter maintenance operation was a real challenge due to continuous truck break downs which resulted in delays in finishing the snow plow operation. The Public Works major vehicles now have an average age of 10 years. This division averaged 2 major vehicle break downs during each snow storm in 2003 substantially delaying the snow plowing operations and increasing man hours needed by 50%. The Highway Division also assisted community groups in setting up and clean up for Old Home Day as well as Christmas in the Village.

Solid Waste Division: This division which is headed by Reno Nadeau is responsible for the collection of residential solid waste from individual homes through out the Town on a weekly basis and the operation of the Transfer Station. Residents who wish to can also bring their trash for disposal to the Transfer Station at 8 Exchange Street on Tuesdays and Saturdays from 7:30 a.m. to 3:30 p.m. Local businesses may also use the facility on Tuesdays only. Besides residential trash the Transfer Station accepts appliances, demolition materials, tires and recyclables such as aluminum cans, paper and cardboard, waste oil, antifreeze, scrap metal, leaves, brush, batteries, and propane gas cylinders. Fees are charged for some items such as appliances and tires. This division also performed curbside pick up of leaves from residents during spring and fall clean up. For 2003 a total of 4600 tons of solid waste was generated from Pembroke and disposed of at the incinerator in Penacook, NH

Public Properties Division: Foreman Reno Nadeau operates this division which was recently assigned to the Public Works. This division is responsible for the daily maintenance and repairs to all town buildings which include the Town Hall, Library, Fire Station, Police Station, Public Works Garage and the clock tower. When completed the new Safety Center will be included.

Cemetery Division: This division headed by Foreman Emile Lacerte is responsible for the operation, maintenance and record keeping of the 9 Town owned cemeteries which include Pembroke Hill, French Family, Richardson, Evergreen, North Pembroke Road, Buck Street, Pembroke Street, Blueberry Hill and Abbott Cemeteries. This division works very closely with the Cemetery Commission and the local funeral homes to insure all needs are met with courteous and respect. This fall the Cemetery Commission appointed Walter E. Norris as Cemetery Superintendent.
As in the past the cemetery lawns are maintained by a private landscaper. Starting this year all burials are now performed by a private contractor under the Town's supervision. For the year 2003 there were 7 full burials and 4 creation burials performed.

PUBLIC WORKS DEPARTMENT

Fleet Division: This division is headed by the Fleet Mechanic Darrell Amell and is responsible for the maintenance and repair of all town vehicles which consist of 36 major vehicles and 16 minor pieces of equipment.

For the year of 2003 this division performed 58 safety inspections and 206 routine maintenance task on the towns fleet. In addition there were 126 major repairs performed on this equipment that included the repair, overhaul or replacement of transmissions, rear ends, exhaust systems, sand spreaders, plows, hydraulic systems and suspensions. There were also 136 minor repairs performed that included replacement of light bulbs, windshield wipers, hoses, belts and wiring. These repairs generally cost less than $100.00

A computer controlled maintenance program called Fleet wise VB was implemented to keep tract of the mileage or hours on each major town vehicle to allow the Fleet Mechanic to schedule maintenance accordingly.

Respectfully Submitted,

Walter E. Norris
Director of Public Works

PEMBROKE TOWN LIBRARY

The year 2003 was an exciting and busy one for Pembroke Town Library. The building of the new library was completed in March and open for public use in April, thanks to many volunteer hours and the dedication of staff and trustees.

The funding of the new library consisted of a bond, capital reserve fund, 55 fund-raising events, and donations from 12 organizations, 32 businesses and 185 families. Major donors are recognized on a wall plaques in the entryway, and all donors are listed in a publicly displayed album. As promised, 1/3 of the building costs were raised by the fund raising efforts of many volunteers. 55 fund raising events were held. The fund raising events in 2003 included the annual kid's read-a-thon, sale of cookbooks and compost bins, and the annual book/bake sale. The total cost of the project was $1,217,695.

The only new furnishings in the library are 60 chairs for the Pine Grove Farm Room and the circulation desk, and these costs were greatly reduced by the generosity of the Hornsby family, Rumford Stone and Dennison Cabinets.

Statistically, the monthly average book circulation was 1550 and average reference questions was 75 per month. 1,580 volunteer hours were recorded for the year. Presently, one third of all Pembroke residents utilize the library services.

Children benefit from the library in numerous ways. There are weekly reading. crafts programs, spring and fall read-a-thon programs, a summer reading program with 100 children participating, and special vacation week programs. The children raised over $3,000 for the building fund through the read-a-thons.

Volunteerism was outstanding in 2003. Two Pembroke boy scouts, Chris Lacaillade and implemented moving and placing books from the old to the new library, and Kyle planned and implemented building the base for a new sign and arranged for the landscaping.

The Pine Grove Farm Room, which can accommodate 60 people has provided the town with a state-of-art meeting facility, complete with a projector system and refreshment facilities. Many community groups are utilizing the room on a regular basis, and the library is presenting programs for the town residents.

The library has approximately 18,000 volumes of books, videos and books on tape. We subscribe to 5 daily/weekly newspapers and 70 magazines. It has an extensive reference section, and 3 computer stations for public use. A special feature of the library is the New Hampshire Room which contains artifacts, antiques, out-of-print books, books with a N.H./N.E. connection, scrapbooks of past Pembroke events and of World War II veterans; a framed 1887 map of the Town, N.H. genealogy materials and much more.

On Flag Day, June 14, an Open House and Dedication was well attended. Another special Event was a float in the Old Home Day parades, with lots of kids participating. The library received a $500 donation from the N.H. Fraternal Order of Eagles Auxiliary for large print books.

PEMBROKE TOWN LIBRARY

It is with great sadness that we report that Melinda Baxter, our Library Director for the past 8years, became ill in the Spring and passed away in December. During her term of office, circulation of materials doubled and children's usage increased by 300%. She organized reading programs, children's activities, and established a book award program for Pembroke Academy students. She was faithfully involved in the 5 years of planning for the new library. Her friendly and helpful manner is sorely missed.

The Library Trustees wish to recognize staff for their dedication; all the faithful volunteers, (especially Lorraine Good), for their many hours of work; Boy Scout Troop 270; Charlie Mitchell, former trustee, who served as liaison for the building project; Andy Nash and the Building Committee members; Scott Lathrop and Steve Tassey of Esprit, the building construction company; Frank Eaton and Donation Depot; all the donors to the building project; and all the volunteers who assisted with fund raising and other building projects. In other words, all those who helped make a long-awaited dream come true!

Library Trustees: Marilyn Ross, Chairperson
Joyce Belanger
Marie Brezosky
Mark Cioffi
Marie Connor

PLANNING AND LAND USE DEPARTMENT

Code Enforcement

2003 saw a slowing in the number of new dwelling units permitted in the Town to a yearly total of 27 new units. New dwellings were built in all residential districts, with most being constructed within the R1 district located along the Pembroke Street corridor. Almost all new dwellings were in the form of single family buildings of around 2000 square feet each. I believe that the number would have been higher if there were more lots available for construction. Total construction value for all new residential dwelling units was about $3,000,000. Within the B district (Suncook Village) we saw a continued upgrading of our existing housing, with the complete rebuilding of some multi-family buildings. There is still a lot of work to do within this district to make it the village that it could be.

Commercial building projects saw the start of a new church, the Pembroke Safety Center, a new Keyspan gas pipe line, two new cell phone towers and additions to existing businesses. Total value of new commercial construction was about $7,000,000.

During 2003 the Town enforced the State Building Code, the State Fire Code, and 1990 CABO for all new one and two family construction. This March the voters will vote to update the 1990 CABO residential code to the 2003 International Residential Code for all new one and two family construction. The voters will also be asked to update the 1990 BOCA Property Maintenance Code to 2003 International Property Maintenance Code. This code covers minimum maintenance requirements for existing buildings.

If you should have any questions on building codes or other zoning enforcement issues please feel free to contact this office.

Type of Permit	Number	Construction Value	Permit Cost
Commercial	37	$6,984,700	$7,474.75
New dwelling units	27	$3,564,500	
Residential Alterations	470	$3,378,101	
		Total $6,942,601	$39,590.96
Signs	15	$29,410	$742.00

License type	Number	License Fee
Campground	1	$870.00
Day Care	5	$840.00
Gravel Excavation	1	$50.00
Kennel	1	$185.00
Manufactured Housing Parks	6	$710.00
	Total Fees	**$2,655.00**

PLANNING AND LAND USE

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment currently consists of five regular members and two alternates (three alternates are permitted), who serve as volunteers to interpret the Zoning Ordinance. The Zoning Board of Adjustment has the power to grant Variances, Special Exceptions, Equitable Waivers, and hear Appeals from Administrative Decisions.

A variance is the establishment of a use which is otherwise prohibited in the zoning ordinance. Variances are relief from regulations which, if strictly applied, would deny a property owner all beneficial use of his land and thus possibly amount to a confiscation.

A special exception is a use of land or buildings that is permitted by special exception and subject to specific conditions that are set forth in the Ordinance. All special exceptions must be made in harmony with the general purpose and intent of the zoning ordinance and be made in accordance with the general or specific rules contained in the ordinance.

An Equitable Waiver of Dimensional Requirement is a tool which the ZBA uses when a lot or other division of land, or structure thereupon, is discovered to be in violation of a physical layout or dimensional requirement. The Zoning Board of Adjustment shall, upon application by and with the burden of proof on the property owner, grant an equitable waiver from the dimensional requirements, if and only if the board makes all the findings outlined in
RSA 674:33-a.

The Board also has the power to hear and decide Appeals if it is alleged that there is an error in any order, requirement, decision or determination made by an Administrative Official in the enforcement of the Zoning Ordinance. An appeal from an administrative decision (AAD) must be made within 30 days of ones awareness of the decision.

Number of hearings by year:

2000	13
2001	19
2002	37
2003	25

In 2003 the Zoning Board of Adjustment heard 25 cases and 2 motions to rehear.
The 2003 ZBA hearings can be broken down as follows:

	Number	Granted	Denied	Withdrawn
Variance	15	11	3	1
Equitable Waiver	1	1		
Special Exception	6	4	1	1
AAD	3	3		
Motion to Rehear	2		2	

I would like to thank all my fellow board members for the faithful attendance and attention to detail when making our decisions.

Respectfully Submitted,
William R. Bonney, Chairman

POLICE DEPARTMENT

Police Department

I am pleased to present the 2003 Annual Report, which highlights and summarizes the activities of the Pembroke Police Department. You can be extremely proud of the Police Department employees who achieve excellence in the difficult job of law enforcement. These men and women are dedicated to providing the highest level of professional service to our community.

In the 1976 Town Report Chief of Police Perry L. Eaton wrote "On September 18,1976 the police department location was moved from the cramped quarters in the cellar of the old fire station to the first floor of the same building." Twenty-seven years later, it gives me great pleasure as Chief of Police to report we are moving from the same cramped quarters of the old fire station at 4 Union Street to the new Safety Center at 247 Pembroke St. After two years of planning and design, the voters at Town Meeting on March 15 approved to appropriate $2,000,000 for the construction of a much needed safety center. The affirmative vote received, sent a clear message of confidence and thanks to both firefighters and police officers from the citizens we serve and protect. I am very proud of the accomplishments made towards the planning and development of the Safety Center and of the persons who contributed toward making this Safety Center a reality. I am confidant that taxpayers of Pembroke have obtained the highest quality for the money spent. The official ground breaking ceremony was held at the Pembroke Fire Department July 21st. Heavy equipment soon followed and Pembroke was treated to the first tangible sign that we were indeed going to get our new Safety Center. The Center should be ready for occupancy and use in the spring of 2004. **Again, thank you so much for our new home.**

Like many police departments across the nation our department in 2003 had to function with less than a full compliment of Officers. At the beginning of 2003, we were short two full time officers. Officer Scott Lewis who was activated into the Military in November of 2002 was still serving in Iraq and has been throughout the year. In January, Officer Shea attended class 130th NH Police Academy and graduated in March. Officer Shea honored our department by receiving an academic award by having the highest-grade average of her class. In March, Officer Michelle Moir resigned and she is currently working as a part time officer for the Henniker Police Department. On June 12, the department hired Officer Ian Nickerson who attended class 132 NH Police Academy August 25,2003. He graduated on November 14,2003. In September, Officer Raechel Burke attended and graduated from the NH D.A.R.E. Instructors Academy. Officer Burke will be educating the youth of our community along with D.A.R.E. Officer Scott Lewis on self-esteem, drug, and alcohol abuse prevention. Last, but not least on December 22,2003 Officer Joshua Stone became the newest member of our department. The hiring of Officer Stone brings our department to full complement. Officer Stone will be attending class 132 NH Police Academy in April of 2004. All newly hired officers will also go through the 8-10 week FTP (Field Training Program) within our Department and are required to successfully complete the program. As you can see, although we have a thorough and strict hiring process, we were finally able to hire the remaining Patrol Officers needed to complement the Patrol Division. Because of these strict hiring policies, many candidates failed to meet the Department's minimum hiring requirements. We feel because we have these strict policies we are able to hire the best-qualified officers to serve our community.

Your police department has secured several grants that accomplish a portion of our needs for better

POLICE DEPARTMENT

Your police department has secured several grants that accomplish a portion of our needs for better officer protection and communication. During 2003, we applied for and received five grants. The first grant award we received was in January from the NH Department of Justice Law Enforcement

Block Grant for **$ 27,124.00.** This money assisted in providing the department with new police software as well as three laptop computers. This new software would replace the computer software that we have used since 1994. The new police software, IMC, will provide better tracking and recording of police services. The laptop computers are to be installed in three of the patrol vehicles. In March, we received a grant award of **$ 4,345.00** from the Domestic Preparedness Equipment Grant Program. This money was used to purchase personal protection equipment such as chemical protective suits and full-face air purifying respirators for each officer. In addition, we received a grant award of **$14,000.00** in March from the Department of Defense for the purchase of police surveillance equipment. In June, we received **$16,108.00** from the Homeland Security Grant I. This money was used to purchase digital portable radios for both the police and fire departments. In August, we received **$1,443.00** from the Dept of Justice Bulletproof Vest Program towards the purchase of ballistic vests for newly hired officers. These grants except for the Department of Justice Bulletproof Vest Grant, which is 50/50, are all 100% funded with no local match (tax dollars) required. Our department received a total of **$63,020.00** in grant funds in 2003.

With the help of a private donation, our department was able to purchase a four wheel ATV (All Terrain Vehicle) this year. The primary purpose for this vehicle will be to provide police presence in the wooded areas of Pembroke during the warmer weather. The off-road vehicle will be invaluable in policing all parts of the 22.64-square mile township. The ATV will provide more accessibility to remote areas where police cruisers and other EMS cannot go in the event of a medical emergency.

In closing, we appreciate the continuing partnership with our citizens throughout the community. We always encourage citizen feedback on issues concerning their police department. We recognize that our success is directly tied to the support of our citizens and elected officials. I am also pleased to have this opportunity to thank the Board of Selectmen and Town Administrator for their support and cooperation throughout the year 2003. Thanks are also due to all other Town Departments for their continued cooperation.

Respectfully submitted,

Chief Wayne A. Cheney
Chief of Police

POLICE DEPARTMENT

TABLE OF ORGANIZATION

(FULL TIME PERSONNEL / YEAR APPOINTED)

ADMINISTRATION

Chief Wayne A. Cheney	1979	Chief of Police, Firearms Instructor
Lt. Scott J. Lane	1985	Lieutenant, Firearms Instructor

PATROL DIVISION

Sergeant Glenn S. Northrup	1989	Shift Supervisor
Sergeant Michael F. Crockwell	1990	Shift Supervisor,Firearms Instructor Field Training Officer
Officer Pamela S. Allgeyer	1985	Patrol Officer
Officer Scott Lewis	2001	Patrol Officer- D.A.R.E. Officer
Officer Raechel Burke	2002	Patrol Officer- D.A.R.E. Officer
Officer Dawn Shea	2002	Patrol Officer
Officer Ian Nickerson	2003	Patrol Officer
Officer Joshua Stone	2003	Patrol Officer

CRIMINAL DIVISION

Detective Sgt.Dwayne R. Gilman	1992	Detective/Supervisor.

ADMINISTRATIVE SERVICE DIVISION

Mary Ann Ricciotti	1993	Department Administrative Secretary
Annette Alley	1997	Department Secretary

(PART TIME PERSONNEL)

SUPPORT SERVICES

Reverend/Lieutenant Dan Stauffacher	Department Chaplain
Terry Judge	Maintenance

POLICE DEPARTMENT

DEPARTMENT TRAINING

The department completed over 500 hours of in house training this year. Additionally, Officers Dawn Shea and Ian Nickerson both successfully completed the NH Police Academy accumulating over 1,000 additional hours of training. Some of the courses completed are listed below.

-Yearly Firearms Qualifications
-CPR for the professional rescuer
-Breath Test Operator
-Police Rifle Instructor
-Expandable Baton Instructor
-Knife Defense
-Respect in the Work Place
-Response to the Active Shooter
-IMC Computer Program
-Portable Breath Test Operator
-Public Information Officer
-Pepper Spray Instructor
-DARE Instructor
-Low-Light Shooting

The Pembroke School District, Pembroke Fire Department, and the Pembroke Police Department have been working in cooperation since 1999 to develop emergency plans for our school facilities. The goal has been to establish a procedure for responding to all school emergencies, either natural or man made. A great deal has been accomplished. Resources have been identified, equipment has been put in place, and plans have been developed and tested. The police department has assumed the role of coordinator in this endeavor. It is a perpetual task. It requires continued monitoring and training to assure that both emergency services and school personnel know how to respond effectively to any school emergency. It has only been through the continued cooperation from all those involved that we have accomplished so much. We will continue to work hard to keep our children safe.

CRIMINAL DIVISION

The Department was fortunate this year to receive an undercover body wire system through a federal grant from the Department of Defense Technology Transfer program. This equipment is valued at $14,000 and came to the department at no cost. Many drug investigations are conducted using cooperating citizens who are willing to get involved and help us purchase illegal drugs. This equipment allows us to covertly monitor these drug transactions, gathering valuable indisputable evidence, and add a measure of safety for all of those involved. *C.S.I., The Forensic Files, Cold Case Files, the New Detectives*. You do not have to flip through to many channels to find a crime scene based show on TV these days. The shows highlight many of the new technologies that can help us solve crime. The NH State Police Crime Lab has most of these technologies available to them. In major cases involving homicide or serious assaults, they are available to our department. The turn around time for the State Lab to process evidence for fingerprints in routine crimes, such as burglary and theft is from 1-2 years! The statute of limitations on prosecution for misdemeanor crimes is one year. It is imperative that we can process our own crime scenes if we are successfully going to prosecute criminal cases. Over the last few years, the department has put together equipment to effectively process most of our crime scenes. Some of our equipment is listed below.

POLICE DEPARTMENT

Fingerprint equipment :

Static print lifters	- Volcanic print dusts
Ninhydrin document agent	- Wet particle lifers
Gel lifters	- Super glue fuming equipment

Photography equipment:

Polaroid cameras	35 mm camera
Digital cameras	Video camera
Foot wear and tire	casting material
Shooting trajectory equipment	Serology gathering kit
Thermal imaging device	Undercover body wire
Vericom	performance computer

POLICE DEPARTMENT

PEMBROKE POLICE DEPARTMENT

Dispatch Calls for Service	7,321
Motor Vehicle Stops	1,195
Walk-Ins For Service	4,488
Citizen Assists	392
Station Calls received	5,827
Motorist Assists	317
Building / House Checks	451
Driving While Intoxicated	15
911 Calls	146
Motor Vehicle Collisions	170
Alarm Calls	580
Motor Vehicle Warnings	724
Assist other Police/Fire/Ambulance	895
Defective Equipment Tags	144
Simple Assault	50
Parking Tickets	749
Sexual Assault	14
Domestic Disturbance / Related	100
Juvenile Complaints	13
Juvenile Missing Calls	57
Noise Complaints	4
Harassment / Intimidation	91
Criminal Threatening / Intimidation	30
Criminal Mischief / Vandalism	114
Criminal Trespass	54
Drug Possession/Use/Sale	26
Burglary / Breaking & Entering	44
Theft / Larceny / All other	58
Theft from Motor Vehicle	39
Animal Complaints	435

POLICE DEPARTMENT

2003 BURGLARY SUMMARY & STATISTICS

Burglary Totals	Residential & Commercial	
	Total	31
Motor Vehicle Thefts	Total	02
Property Thefts	Total	117

ARREST

Motor Vehicle Thefts	Total	02
All Thefts combined	Total	49
Burglary	Total	14

LOSS PROPERTY TOTALS: FROM JUNE 2003 TO DECEMBER 2003

JUNE	0.00
JULY	0.00
AUGUST	0.00
SEPTEMBER	611.00
OCTOBER	9250.00
NOVEMBER	9546.00
DECEMBER	15,666.00

TOTAL: 35,073.00

WEAPONS USED IN OFFENSES:	
KNIFE AND CUTTING INSTRUMENT	2
BLUNT OBJECT WEAPON	1
PERSONAL WEAPONS/ HAND AND FEET	17
OTHER	4
UNKNOWN	1
NO WEAPON USED	220

Month of Year 2003			
January	00	July	01
February	00	August	02
March	04	September	05
April	02	October	04
May	02	November	05
June	02	December	04

Burglaries cleared	14
Burglaries Cleared by Arrest	14
Burglary Cases Unsolved	19
Reported Theft	17
Theft Arrest	49

POLICE PEPARTMENT

D.A.R.E.

Common sense tells us that preventing young people from experimenting with drugs in the first place is preventable rather then later. This is what the D.A.R.E. program and Pembroke Police Department strive to do. The Pembroke Police Department started teaching the D.A.R.E. program in 1994. The plan for the D.A.R.E. program is to continue educating the children of Pembroke about the harmful effects of drugs, alcohol, tobacco and violence.

The D.A.R.E. program started again this year after some difficulty. Officer Scott Lewis attended the D.A.R.E. instructor's school in 2002 and was ready to deliver the D.A.R.E. curriculum to the 5th grade at Three Rivers School. Unfortunately, Officer Scott Lewis deployed to Iraq to serve our country. I was asked to attend the D.A.R.E. instructor's school in September. I found this experience challenging, however rewarding. The 5th grade classes at Three Rivers School are currently being taught the D.A.R.E. program. In February 68, students will graduate from this program. Congratulations to them.

During the 2003/2004 various fundraisers supported the D.A.R.E program. I would first like to thank the Pembroke Women's Club for their hard work and dedication during the D.A.R.E. golf tournament. There was a large turn out considering the hot weather. Merrimack Police Department finished in first place, leaving the Pembroke Police Department golf team far behind. Better luck next year. The Pembroke Police Department also set up a dunking booth at Old Home day in Memorial Field. We had many people participate in this event doing their best to try and dunk Chief Cheney, Lt. Scott Lane, Trooper Chris Rollston, Sgt. Greg Huard of the Allenstown Police Department and Officer Gary Gaskell of the Hooksett Police Department. We also plan to serve breakfast to the Town of Pembroke in March prior to the annual town meeting. We look forward to seeing you there.

Respectfully Submitted,

Officer Raechel Burke
D.A.R.E. Instructor

SEWER DEPARTMENT

SEWER COMMISSION

We would like to thank all of the sewer users for their patience and understanding while we got the new sewer billing/collection program on line. We are sorry for any inconveniences that this caused to the property owners. For the year 2004 we will be on the normal quarterly billing cycle.

In 2003 the Sewer Commission worked on projecting the needs of Pembroke for the next twenty years. The Allenstown Sewer Commission started working on a new Inter-Municipal Agreement for the Treatment Facility with Pembroke. This will be needed for the cost sharing of any expansion to the treatment facility. There is a study that will be accomplished in 2004 with the information on the expansion proposal and cost.

The Sewer Department is located at the Public Works Facility on Exchange Street. The office of the Sewer Commission is open from 8:00 a.m. to 4:00 p.m. Monday - Friday. Collection of sewer payments may be made in person on Tuesday, Wednesday or Thursday 9:00a.m. to 3:00p.m. Please feel free to call us at 485-8658 should you have any questions on your sewer bill, sewer problems or sewer hookups.

The Commission employs one employee to handle all office and field duties for the Commission such as; meter readings, sewer billing/ collection, dig safe markings, residential/commercial sewer connection and repair inspections, emergency response for sewer problems, jet clean and camera sewer lines if needed, and more. Therefore, there are times when you call the office that you might need to leave a message for her to get back to you.

The Commission meets every third Monday of the month at 7:00 p.m. at the Public Works Facility the public is welcome.

Respectfully submitted,
Pembroke Sewer Commissioners

PEMBROKE WATER WORKS

PEMBROKE WATER WORKS

Pembroke Water Works' 90th year of providing water to the Towns of Pembroke, Allenstown and a small portion of Hooksett saw many changes. William Stanley, a friend of many, and a Commissioner, passed away in early spring. Christopher Culberson was appointed to replace Mr. Stanley for the remainder of the year.

Maurice Lavoie, Superintendent, retired in June after 19 years of service. He remains a Water Commissioner and currently serves as Chairman. Paul Whittemore was hired to replace Moe as Superintendent. Paul comes to the Water Works with many years of experience in the water and waste water industry with the Town of Derry.

This year the Water Works began installing new radio remote read meters. The first meters were placed in the new development on Whittemore Road. Next summer the Water Works plans to install over two hundred meters on the west side of Pembroke Street, as well as in most of the commercial establishments and schools.

The Fifth Annual Water Quality Report was mailed to the water users in June. The Water Works is required to test for seventy-seven contaminants. Nine contaminants were detected. The test results showed that the Water Works is within state and federal standards. Total Coliform was detected in one of our monthly sampling test. Coliform bacteria are naturally present in the environment and are used as an indicator that other potentially harmful bacteria may be present. Chlorine was added to the water system and further testing did not find any presence of Total Coliform.

There was an increase to the water system of seventeen (17) single-family homes in Pembroke and three (3) in Allenstown. One church property in Pembroke was also connected to the water system. A water line was added to the water system in 2003 on Whittemore Road in Pembroke.

The Superintendent and crew spent the spring, summer and late fall repairing seven water main breaks and twelve service breaks. They responded to over one hundred service calls and installed four new service lines. They also repaired or moved five fire hydrants. A road project in Allenstown kept the crew busy raising, lowering and moving many water shut-offs. The crew also responded to 452 Dig-Safe calls.

Respectfully submitted,

Maurice L. Lavoie
Board of Water Commissioners
Chairman

PEMBROKE WATER WORKS

Account Name/Description	Balance
ASSETS	
Current Asset	
Cash	
100 - CHECKING	1613.98
102 - CONTINGENCY	47166.96
103 - PAYROLL	4610.41
104 - PETTY CASH	185.00
105 - RESERVE SAVINGS	71841.41
106 - ESCROW ACCOUNT	562.38
107 - CAPITAL IMPROVEMENT FUNDS	133862.78
Total Cash	**259842.92**
Account Receivable	
110 - ACCOUNTS RECEIVABLE	59899.55
111 - OTHER ACCOUNTS	3056.13
Total Account Receivable	**62955.68**
Inventory	
120 - INVENTORY	27561.21
Total Inventory	**27561.21**
Total Current Asset	**350359.81**
Other Current Assets	
130 - PREPAID INSURANCE	2715.16
131 - PREPAID EXPENSES	2114.11
Total Other Current Assets	**4829.27**
Fixed Asset	
Fixed Assets	
140 - LAND - WATER SUPPLY	30685.00
141 - LAND WATER - STORAGE	200.00
142 - LAND-OTHER	1050.00
143 - Capital Contributions	83000.00
150 - STRUCTURE - WATER SUPPLY	467757.30
151 - STRUCTURE - PUMP STATION	139330.63
152 - STRUCTURE - WATER TANK	423487.83
153 - STRUCTURE - SHOP	36901.77
154 - EQUIPMENT - PUMP STATION	297252.56
155 - EQUIPMENT - MAINS	1034228.84
156 - EQUIPMENT - SERVICES	116143.60
157 - EQUIPMENT - HYDRANT	65646.18
158 - EQUIPMENT - METERS	150945.33
159 - EQUIPMENT - SHOP	36941.65
160 - EQUIPMENT - GARAGE	104834.18
161 - EQUIPMENT - OFFICE	19919.61
162 - EXPLORATION	29864.50
Total Fixed Assets	**3038188.98**

PEMBROKE WATER WORKS

Account Name/Description	Balance
Total Fixed Asset	**3038188.98**
Other Asset	
Accumulated Depreciation	
170 - DEPRECIATION -WATER	- 111781.37
171 - DEPRECIATION-PUMP STATION	- 83144.86
172 - DEPRECIATION-WATER TANK	- 160101.47
173 - DEPRECIATION-SHOP	- 24393.70
174 - DEPRECIATION-PUMP STATION	- 206574.96
175 - DEPRECIATION-MAINS	- 469918.42
176 - DEPRECIATION-SERVICES	- 115135.62
177 - DEPRECIATION-HYDRANTS	- 40983.44
178 - DEPRECIATION-METERS	- 121441.91
179 - DEPRECIATION-SHOP	- 34209.63
180 - DEPRECIATION-GARAGE	- 69328.99
181 - DEPRECIATION-OFFICE	- 17085.06
182 - DEPRECIATION-EXPLORATION	- 29864.50
183 - DEPRECIATION-NEW	- 1244.93
Total Accumulated Depreciation	**- 1485208.86**
Total Other Asset	**- 1485208.86**
Total ASSETS	**1908169.20**
LIABILITIES	
Current Liability	
Accounts Payable	
200 - ACCOUNTS PAYABLE	4498.07
Total Accounts Payable	**4498.07**
Total Current Liability	**4498.07**
Other Current Liability	
250 - BONDS PAYABLE	37500.00
281 - CUSTOMER ESCROW PAYABLE	1837.64
Total Other Current Liability	**39337.64**
Total LIABILITIES	**43835.71**
CAPITAL/EQUITY	
Capital/Equity	
300 - MUNICIPAL INVESTMENT	213693.09
310 - CAPITAL RESERVE	78044.37
31020 - Profit/Loss	- 1244.93
320 - RETAINED EARNINGS	1573840.96
Total CAPITAL/EQUITY	**1864333.49**
Total LIABILITIES PLUS CAPITAL/EQUITY	**1908169.20**

TRUSTEES OF THE TRUST FUNDS

The Trustees would like to take this opportunity to summarize the key changes in the Trust Funds for 2003. In 2003 the Trustees implemented a voucher system for distributions from various trusts to improve compliance with state laws. The new process was in place for the majority of the year, has been well received by various departments and provides an improved audit trail. The Trustees also performed an internal audit and discovered that a distribution made from the School District Roadway Fund in 2002 had never been properly authorized. This matter was brought to the attention of the Pembroke School Board and the district reimbursed the School District Roadway Trust from fiscal 2003 appropriations thus making the trust account whole. The Trustee's internal investigation further noted that a lack of clear identification as to the authorization required for distribution from any given trust account had contributed to the aforementioned error. As a corrective measure, each trust account on the Schedule of Trust Balances printed in the Town Report now clearly identifies the agents authorized to expend from each trust.

As part of routine investment practices, the trustees determined that the Scholarship Trust was overweighed in cash investments and so two new equity investments were purchased and added to the portfolio. Shares of American Electric Power and JP Morgan Chase which provide yields superior to prevailing cash accounts and also provide a growth element as protection against inflation were selected for addition to the mix. This year also saw a 2 for 1 split in the portfolio's shares of 3M Corporation. Beyond the 3M split, the scholarship portfolio did not experience activity resulting from mergers or acquisitions as has been the case in previous years although a number of the portfolio's securities raised their dividends from the previous year.

The trustees became dissatisfied with the lack of functionality offered on cash accounts with the NH Public Deposit Investment Pool this year. They examined a proposal from Citizen Bank which met the fiduciary concerns of trust operations while offering lower costs, higher yields, and more robust features than was available from the pool. The trustees elected to transfer all cash accounts with NH PDIP to Citizens Bank in November and completed those transactions by the end of that month.

It has become practice not to include copies of the MS-9 and MS-10 forms which are submitted to that State annually and which have been published previously in the Town Report. Instead, we will continue to provide the "Schedule of Trust Balances" and "Statement of Change in Trust Assets" which follow and effectively report both the balance and summary activity in the funds for the past year. The appropriate forms continue to be prepared and filed with the State Department of Revenue Administration and the Office of the Attorney General, Division of Charitable Trusts. Copies of those submissions are available upon request from the Trustees.

Respectfully submitted:

Gerard Fleury - Trustee
Janice Edmonds - Trustee
Normand Provencher - Trustee

TRUSTEES OF THE TRUST FUNDS

TRUST FUND REPORT OF THE TOWN OF PEMBROKE
PERIOD ENDING DECEMBER 31, 2003
SCHEDULE OF TRUST BALANCES - SCHOOL

Scholarship Fund - Unexpendible Balance	$226,472.55	
Scholarship Fund - Available for Distribution (A)	14,628.68	
Literacy Trust - Unexpendible Balance	16,764.80	
Literacy Trust - Available for Distribution (B)	4,531.62	
Capital Repairs - Available for Distribution (C)	148,222.31	
Major Equipment Fund - Available for Distribution (D)	42,322.37	
Special Education Fund - Available for Distribution (D)	274,030.98	
District Roadway Fund (C)	91,950.42	
Instructional Materials (D)	25,033.50	
TOTAL UNEXPENDIBLE FUNDS	243,237.35	
TOTAL PAYABLE FROM WARRANT ARTICLES	0.00	
TOTAL AVAILABLE FOR DISTRIBUTION	600,719.88	
TOTAL TRUST FUNDS		**$843,957.23**

Distribution legend:
(A) Academy Scholarship Awards Committee are Agents to Expend.
(B) Elementary School Principals are Agents to Expend.
(C) Warrant Article at School District Meeting Required for Expenditure.
(D) School Board are Agents to Expend.

TRUSTEES OF THE TRUST FUNDS

TRUST FUND REPORT OF - THE TOWN OF PEMBROKE
FOR PERIOD ENDING DECEMBER 31, 2003
CHANGE IN TRUST FUND ASSETS - SCHOOL

Assets at December 31, 2002	**$690,155.28**
Contributions to the Trusts:	
Special Education Capital Reserve	100,000.00
School Buildings Capital Reserve	50,000.00
School District Roadway Capital Reserve	50,000.00
School Instructional Supplies	25,000.00
	$225,000.00
Earnings on Trust Investments:	
Common Stock Dividend Income - Scholarships	14,916.12
Capital Gain on Fractional Shares	14.02
Interest Income on Invested Cash - Scholarships	137.95
Interest Income on Cash Investment - Scholarships	153.19
Mutual Fund Dividend Income - Literacy Trust	892.94
Interest Income on Special Education Capital Reserve	1,571.51
Interest Income on Building Capital Reserve	946.02
Interest Income on School District Major Equipment Fund	574.22
Interest Income on School District Roadway Fund	372.70
Interest Income on School Instructional Materials	33.50
	$19,612.17
Withdrawals from Trust Funds:	
Scholarship Funds Awarded	10,500.00
Building Capital Reserve Funding	24,725.59
Major Equipment Capital Reserve	63,404.39
School District Roadways	-7849.76
Account Fees & Expenses	30.00
	$90,810.22
Assets at December 31, 2003	**$843,957.23**

TRUSTEES OF THE TRUST FUND S

TRUST FUND REPORT OF THE TOWN OF PEMBROKE NEW HAMPSHIRE ON DECEMBER 31, 2003 SCHEDULE OF TRUST BALANCES - MUNICIPAL

Cemetery Trusts - Unexpendible Balance	$36,270.0
Cemetery Trust - Available for Distribution (C)	26,818.96
Library Book Fund - Unexpendible Balance	4,666.62
Library Book Fund - Available for Distribution (E)	1,461.87
Cemetery Improvements - Available for Distribution (C)	17,650.33
Town Equipment Fund - Available for Distribution (C)	151,611.81
Fire Major Equipment Fund - Available for Distribution (C)	179,810.20
Fire Small Equipment Fund - Available for Distribution (C)	51,189.18
Sidewalk Building & Repair Fund - Available for Distribution (C)	966.07
Water Works Capital Reserve I - Available for Distribution (A)	71,841.41
Water Works Capital Reserve II- Available for Distribution (A)	131,779.45
Sewer Commission - Capital Improvements (B)	143,363.09
Sewer Commission - Repair & Replacement (B)	289,473.95
Sewer Commission - Betterment (B)	45,751.78
Town Hall Cupola Fund - Available for Distribution (D)	540.82
Sewer & Water Capital Reserve - Available for Distribution (D)	60,225.95
Salt Storage Facility Capital Reserve (D)	10,006.02
TOTAL UNEXPENDIBLE FUNDS	40,936.62
PRESENT ACCOUNT BALANCE	1,182,490.89
TOTAL TRUST FUNDS	**$1,223,427.51**

Accrued interest to October 31, 2003 included in above values.

Distribution legend:
(A) Water Commissioners are Agents to Expend.
(B) Sewer Commissioners are Agents to Expend.
(C) Warrant Article at Town Meeting Required for Expenditure.
(D) Selectmen are Agents to Expend.
(E) Library Trustees are Agents to Expend.

TRUSTEES OF THE TRUST FUNDS

TRUST FUND REPORT OF THE TOWN OF PEMBROKE
ON DECEMBER 31, 2003
CHANGE IN TRUST FUND ASSETS - MUNICIPAL

Assets at December 31, 2002		**$1,092,038.74**
Contributions to the Trusts:		
Water Works Capital Improvements		16,500.00
Water Works Well Fund		24,891.30
Town Sewer & Water Extension Fund		500.00
Solid Waste Closure Funds		20,000.00
Sewer Commission Capital Improvements		38,033.62
Sewer Betterment Fund		46,930.37
Town Equipment Fund		65,000.00
Fire Equipment Fund		93,326.00
Fire Small Equipment Fund		28,938.00
Property Reevaluation Fund		45,000.00
Town Salt Shed Building Fund		10,000.00
		$389,119.29
Earnings on Trust Investments:		
Cemetery Trust - Perpetual Care		521.38
Cemetery Improvements		146.06
Library Book Fund		54.40
Town Equipment Fund		754.95
Fire Major Equipment Fund		1,075.73
Fire Small Equipment Fund		259.02
Water & Sewer Capital Improvement		497.71
Solid Waste Facilities Capital Reserve		431.41
Water Works Capital Improvements		648.05
Water Works Equip. & Buildings		1,046.09
Town Hall Cupola Fund		3.93
Town Salt Shed Fund		6.02
Computer Replacement Capital Reserve		64.58
General Purpose Sidewalk Fund		7.98
Property Reevaluation Fund		219.50
Sewer Commission Capital Improvement		1,021.23
Sewer Commission Repairs & Replacement		2,485.05
Sewer Commission Betterment		524.94
		$9,768.03
Withdrawals from Trust Funds:		
Fire Equipment Fund		28,317.00
Fire Small Equipment		11,558.70
Library Book Fund		1,373.05
Computer Replacement Fund		12,701.76
Solid Waste Closure Fund		84,761.39
Property Reevaluation Capital Reserve		45,219.50
Water Works Capital Improvement		22,601.00
Water Works Fund II		9,950.00
Sewer Betterment		51,016.15
		267,498.55
Assets at December 31, 2003	**$1,223,427.51**	

TOWN WAGE SCHEDULE

	Grade
Town Administration	
Recording Secretary	6
Municipal Secretary	9
Account Clerk	9
Welfare Administrator	10
Finance Director	19
Town Administrator	23
Planning & Land Use Department	
Planning & Land Use Clerk	11
Code Enforcement Officer	16
Director of Planning & Development	18
Tax Collector	
Tax Collector	13
Town Clerk	
Collections Clerk/Deputy	9
Town Clerk	13
Police Department	
Police Secretary	9
Police Administrative Secretary	10
Police Officer - Certified	13(B)
Police Officer - NonCertified	13(A)
Detective - Sergeant	16
Sergeant	16
Lieutenant	18
Chief of Police	20
Public Works	
Custodian	5
Laborer	6
Driver/Operator	9
Secretary	9
Fleet Mechanic	11
Foreman	13
Public Works Director	20

TOWN WAGE SCHEDULE

Grades	Steps								
	A	B	C	D	E	F	G	H	I
5	9.54	9.83	10.12	10.42	10.74	11.06	11.39	11.73	12.08
6	10.12	10.42	10.74	11.06	11.39	11.73	12.08	12.45	12.82
7	10.74	11.06	11.39	11.73	12.08	12.45	12.82	13.21	13.60
8	11.39	11.73	12.08	12.45	12.82	13.21	13.60	14.01	14.43
9	12.08	12.45	12.82	13.21	13.60	14.01	14.43	14.86	15.31
10	12.82	13.21	13.60	14.01	14.43	14.86	15.31	15.77	16.24
11	13.60	14.01	14.43	14.86	15.31	15.77	16.24	16.73	17.23
12	14.43	14.86	15.31	15.77	16.24	16.73	17.23	17.75	18.28
13	15.31	15.77	16.24	16.73	17.23	17.75	18.28	18.83	19.39
14	16.24	16.73	17.23	17.75	18.28	18.83	19.39	19.97	20.57
15	17.23	17.75	18.28	18.83	19.39	19.97	20.57	21.19	21.83
16	18.28	18.83	19.39	19.97	20.57	21.19	21.83	22.48	23.16

Grades	Steps								
	A	B	C	D	E	F	G	H	I
13	31,843	32,798	33,782	34,795	35,839	36,914	38,022	39,162	40,337
14	33,782	34,795	35,839	36,914	38,022	39,162	40,337	41,547	42,794
15	35,839	36,914	38,022	39,162	40,337	41,547	42,794	44,077	45,400
16	38,022	39,162	40,337	41,547	42,794	44,077	45,400	46,762	48,165
17	40,337	41,547	42,794	44,077	45,400	46,762	48,165	49,610	51,098
18	42,794	44,077	45,400	46,762	48,165	49,610	51,098	52,631	54,210
19	45,400	46,762	48,165	49,610	51,098	52,631	54,210	55,836	57,511
20	48,165	49,610	51,098	52,631	54,210	55,836	57,511	59,236	61,014
21	51,098	52,631	54,210	55,836	57,511	59,236	61,014	62,844	64,729
22	54,210	55,836	57,511	59,236	61,014	62,844	64,729	66,671	68,671
23	57,511	59,236	61,014	62,844	64,729	66,671	68,671	70,731	72,853

PEMBROKE SCHOOL DISTRICT
For the Year Ending June 2003

Moderator	District Clerk	Treasurer
THOMAS E. PETIT	CYNTHIA MENARD	JULIE LUSTIG

School Board

GERARD FLEURY	Term Expires 2004
THOMAS SERAFIN	Term Expires 2004
CLINTON HANSON	Term Expires 2005
THERESE McCARTHY	Term Expires 2005
RYLAND WEISIGER	Term Expires 2006

Auditor
BRENT W. WASHBURN, C.P.A.

Superintendent of Schools
THOMAS HALEY

Assistant Superintendent of Schools
DAVID DZIURA

Business Administrator
PETER AUBREY

PEMBROKE SCHOOL DISTRICT MEETING

PEMBROKE ACADEMY GYMNASIUM
Saturday, March 8, 2003

ABSTRACT OF MINUTES

Moderator Thomas Petit called the meeting to order at 10:10 A.M. Moderator Petit introduced members of the school board and budget committee. Moderator Petit called attention to the hand-outs provided at the entrance of the auditorium and reviewed protocol for the meeting. Supervisors and assistants of the voters checklist present were Roland Young, Florence Woods and Pat Crafts. Registered voters were checked in at the door and received a yellow voter card. Patriotic exercises presented were: The Pledge of Allegiance and Grand Ole Flag by student's from Pembroke Village and Three Rivers School. A special presentation was made by Clint Hanson, Chairman of the school board to Ron Clouser. "In recognition and appreciation of six years of dedicated service to the Pembroke School District and its students." His dedication and concern for the tax payers of the town of Pembroke has been greatly appreciated. Ron thanked the people of the town of Pembroke and the members of the school board. After a moment of silence, the reading of the warrant was the first order of business.

Article 1: TO HEAR THE REPORTS OF AGENTS, AUDITORS, COMMITTEES, OR OFFICERS CHOSEN, AND TO PASS ANY VOTE RELATING THERETO.

A motion to accept was made by Ron Clouser. Seconded by Therese McCarthy.

There being no reports, this article was passed over.

Article 2: TO SEE IF THE DISTRICT WILL VOTE TO AUTHORIZE THE SCHOOL BOARD TO ACCEPT GIFTS AND DONATIONS FROM ANY SOURCE ON BEHALF OF THE SCHOOL DISTRICT.

Motion to accept made by Ron Clouser. Seconded by Therese McCarthy.

Article #2 was adopted by a card showing vote.

Article 3: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF UP TO $100,000, FROM SURPLUS, TO BE ADDED TO THE SPECIAL EDUCATION TRUST FUND PREVIOUSLY ESTABLISHED, AND TO AUTHORIZE THE USE/TRANSFER OF UP TO $100,000, FROM THE JUNE 30, 2002 FUND BALANCE FOR THIS PURPOSE. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL.)

Motion to accept made by Clint Hanson. Seconded by Therese McCarthy.

David Freeman-Woolpert, Chairman of the budget committee presented this article along with reference to the town of Pembroke summary of tax rate page handout made available. David discussed in general how the votes today and next Saturday at the Town meeting could affect the tax rate. Approximately ten different meetings were held from December 2002 through February 2003 at the Town Hall and a public hearing was held on February 13th. Amounts were called to the voters attention from the summary of tax rate handout made available.

Article #3 was adopted by a card showing vote.

Article 4: TO SEE IF THE DISTRICT WILL VOTE TO CREATE AN EXPENDABLE GENERAL TRUST FUND UNDER THE PROVISIONS OF RSA 198:20-C, TO BE KNOWN AS THE INSTRUCTIONAL MATERIALS TRUST FUND, FOR THE PURPOSE OF PURCHASING NEW AND REPLACEMENT INSTRUCTIONAL SUPPLIES AND MATERIALS FOR THE SCHOOL DISTRICT, AND TO RAISE AND APPROPRIATE THE SUM OF UP TO $25,000, FROM SURPLUS, FOR THIS PURPOSE, AND TO AUTHORIZE THE USE/TRANSFER OF UP TO $25,000 FROM THE JUNE 30, 2003 FUND BALANCE FOR THIS PURPOSE, AND AUTHORIZE THE SCHOOL BOARD AS AGENTS TO EXPEND.

Motion to accept made by Ron Clouser, seconded by Gerard Fleury.

School Board member, Gerry Fleury gave an explanation of this article. Joe Crowley asked about allocating money from a surplus, at what point is it done and how do you determine the account?

Gerry explained how surplus is determined at the close of the fiscal year for the school district which is July 1 to June 30th. After all the bills are paid and the books are closed and the priority is determined as to how the articles are presented.

Mike Wilson asked how the priorities are established and is $25,000 a good number?

Clint Hanson answered questions regarding setting the priorities. If there is no surplus then there is no money put into the fund. In terms of setting the priority the school board reviews this every year, the order will change based on how much money we have in that account and how much money is anticipated in the next fiscal year.

Bill Stanyon asked about the anticipated surplus of the school district and setting up these trust funds, is it in lieu of returning the money to the town budget as of July 1st?

Tom Haley, Superintendent of Schools, clarified the anticipated amounts and the factors that can change that amount.

Article #4 was adopted by a card showing vote.

Article 5: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF UP TO $50,000, FROM SURPLUS, TO BE ADDED TO THE SCHOOL BUILDING CAPITAL RESERVE FUND PREVIOUSLY ESTABLISHED, AND TO AUTHORIZE THE USE/TRANSFER OF UP TO $50,000, FROM THE JUNE 30, 2003 FUND BALANCE FOR THIS PURPOSE. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL.)

Motion to accept made by Clint Hanson. Seconded by Ron Clouser.

Article #5 was adopted by a card showing vote.

Article 6: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF UP TO $50,000 FROM SURPLUS, TO BE ADDED TO THE ROADWAY TRUST FUND PREVIOUSLY ESTABLISHED, AND TO AUTHORIZE THE USE/TRANSFER OF UP TO $50,000 FROM THE JUNE 30, 2003 FUND BALANCE FOR THIS PURPOSE. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL.)

Motion to accept made by Gerry Fleury. Seconded by Ron Clouser.

Don Hill asked how much money was in the separate accounts.

Gerry answered with amounts to each: specifically on this warrant article the Roadway Trust Fund balance as of December 31, 2002 was $33,727. The Special Education Fund which at the end of the year had $172,000 ($170,000 of that was turned back as a revenue source to help keep the tax rate down for the coming fiscal year so its balance will essentially be $2,000 unless that surplus that we previously voted materializes). The Capital Repairs for Buildings and Grounds has $122,000 and a Major Equipment Fund for $105,000.

Article #6 was adopted by a card showing vote.

Article 7: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF $110,913 FOR THE PURPOSES OF HEATING UPGRADE ($34,000), CARPET REPLACEMENT ($2,500), LOCKSET REPLACEMENT ($6,900), AND EXTERIOR LIGHTING ($250) AT VILLAGE SCHOOL, CARPET REPLACEMENT ($2,500), PAINTING ($9,100), EXTERIOR DOOR REPLACEMENT ($5,190), LOCKSET REPLACEMENT ($500), AND ALARM UPGRADES $950) AT HILL SCHOOL, CARPET REPLACEMENT ($5,000), PAINTING ($5,800), EXTERIOR FASCIA REPAIR ($3,500), LOCKSET REPLACEMENT ($11,000), AND ALARM UPGRADES ($1,550) AT THREE RIVERS, AND DOOR UPGRADES ($895), HVAC REPAIR ($6,000), ROOF REPAIR ($10,000), ALARM UPGRADES ($4,278) AND EXTERIOR LIGHTING ($1,000) AT PEMBROKE ACADEMY. FURTHER, TO AUTHORIZE THE WITHDRAWAL OF $110,913 FROM THE SCHOOL CAPITAL RESERVE FUND FOR THESE PURPOSES. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL.)

Motion to accept made by Clint Hanson. Seconded by Gerard Fleury.

Rose Marie Michaud asked if any of these articles were presented last year and how much is in the fund because we do not have the town report book to compare from last year.

Gerry Fleury answered with the amount we have for this specific warrant Article #7 in the piggy bank is $122,000. And the amount we have specifically for Article #8 in the piggy bank is $105,000.

Kirk Edmonds asked about the heating upgrade and do these items go out to bid?

Gerry answered that it was for the Village School and the intent was to change it to forced hot water from steam and run through copper pipe instead of cast iron. Gerry also explained that the school board does go out for bids prior to the meeting.

Another question was asked about changing the whole heating system. Gerry explained that there is nothing wrong with the boiler, it is the heating distribution system that needs to be upgraded.

Article #7 was adopted by a card showing vote.

Article 8: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF $18,700 FOR THE PURPOSES OF ALARM SYSTEM REPLACEMENT ($2,200) AT VILLAGE SCHOOL, INTERCOM UPGRADE ($9,000) AND CLOCK REPLACEMENT ($1,700) AT HILL SCHOOL, STUDENT FURNITURE REPLACEMENT ($5,000) AT THREE RIVERS SCHOOL, AND UTILITY TRAILER PURCHASE ($800) AT PEMBROKE ACADEMY. FURTHER, TO AUTHORIZE THE WITHDRAWAL OF $18,700 FROM THE EQUIPMENT TRUST FUND FOR THESE PURPOSES. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL.)

Motion to accept made by Clint Hanson. Seconded by Gerard Fleury.

Article #8 was adopted by a card showing vote.

Article 9: TO SEE IF THE DISTRICT WILL VOTE TO APPROVE THE FOLLOWING RESOLUTION TO BE SHARED APPROPRIATELY WITH STATE AND FEDERAL OFFICIALS:

BE IT RESOLVED THAT THE VOTERS OF THE PEMBROKE SCHOOL DISTRICT VIGOROUSLY OPPOSE ANY AND ALL UNFUNDED AND/OR UNDER-FEDERAL EDUCATION MANDATES INCLUDING, BUT NOT LIMITED TO, THOSE CONTAINED IN THE RECENTLY ENACTED "NO CHILD LEFT BEHIND LAW: AS WELL AS THOSE HISTORICALLY UNFUNDED WITHIN THE SPECIAL EDUCATION (I.D.E.A.) LAW.

Motion made by Clint Hanson. Seconded by Ron Clouser.

Gerry Fleury explained the purpose for this warrant. The information that has been made available is limited and conflicting. What will this piece of legislation do to us as local tax payers? As a school board we are members of the NH Schools Administrators Association and that association looks at legislation that comes down both at the state and federal level and tries to advise us on what it means and what it requires us to do if there is money affiliated with it that will help us to do that without having to add that to the bottom line of your tax dollar. So when the analysis was done they looked at the revenue that was being generated at the federal level and sent out to the towns and the rough dollar value is for every student in the school, Uncle Sam is going to give us $77.00 and then when you add up the bottom line of what Uncle Sam is telling us to do, it is going to cost us $575.00

per student. This mandate is telling us we have to do something that is going to cost us $575 and their only giving us $77 to do it. Also there is information from the Josiah Bartlett Group that is claiming this is going to actually provide us with a lot of money. We have conflicting information from two sides. What is real and what isn't? What this resolution does is send a message to our representatives in Concord and in Washington that we are fed up with them coming and telling us to do things and then sticking us with the bill. We are asking for support of this resolution. This legislation also talks about I.D.E.A., and that goes back about twenty years. Uncle Sam says to us you will spend money on these things, you have no choice. We are receiving less than half of what they promised us on the dollar twenty years ago. Your school board writes to these people and asks them to come and speak to us and when are they going to pay what they promised us. We get nothing back. This is your opportunity to tell our reps to stop telling us how to spend our money.

Representative Bill Field spoke in regards to a bill #662 currently in the works basically aimed at reducing the costs in education by utilizing aides and volunteers more often.

Christie Walsh asks about the wording of the resolution.

Clint Hanson stated that this is just a message to stop being mandated to do things without being given the money to do it.

Ron Clouser provided an example: We are mandated to pay for Special Education. The government is giving you $6 towards Special education and it is actually costing you $22. This is a good example of mandates telling us what to do and then not providing the funds.

Deanna Rush, Representative to the State House currently serving on the Education Committee spoke about this issue, the State of NH does not like unfunded mandates. Deanna voted in favor of the bill that allowed towns to do exactly what we are doing today. You have heard a very good explanation of what is happening. We are hearing a lot of conflicting testimony about "No Child Left Behind," this is a 1200 page law. There are some very good things about this law but it is also a very expensive law that will cost us money and the federal government is not going to fully fund it and I think that we need to look at the fact that if they can't fully fund special education that we need to send them a message that they can't keep passing these laws and expect every tax payer to pay for them. Deanna encouraged people to call her with questions.

A question was asked about Title #9.

Clint clarified it is in regards to equal amounts spent on boys and girls athletics not mandated that you must have these.

A comment was made regarding the percentages of money spent on special education and the fact that it is a small group of recipients, these are two different issues and the question came from a "recipient of special education."

Clint clarified that we don't object to doing what is right but if you're going to make us do this, keep your financial commitments. The federal government has never fully funded the special

Education.

Elizabeth McFall stated that this resolution is on seventy school district warrants and there are seventy-six in the state.

Christie Walsh made an amendment to change the wording of the resolution. The amendment failed.

Moderator Petit read Article #9 as written in the warrant.

Motion made to accept by Clint Hanson. Seconded by Ron Clouser.

Article #9 was adopted by a card showing vote.

Article 10: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF $32,000 FOR THE PURPOSE OF LEASING ONE ADDITIONAL SCHOOL BUS (INCLUDING DRIVER AND ALL RELATED COSTS) TO PROVIDE APPROPRIATE TRANSPORTATION SERVICES TO PEMBROKE STUDENTS, GRADES KINDERGARTEN THROUGH EIGHT. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE DOES NOT RECOMMEND APPROVAL.)

This article was withdrawn by the School Board with consent of the voting body.

Article 11: TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF $30,325 TO SUPPORT SECURITY INITIATIVES INCLUDING EMERGENCY INCIDENT SUPPLIES FOR ALL SCHOOLS AND SECURITY DOORS AT HILL AND THREE RIVERS SCHOOL. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE DOES NOT RECOMMEND APPROVAL.)

This article was withdrawn by the School Board with consent of the voting body.

Article 12: TO SEE WHAT SUM OF MONEY THE DISTRICT WILL RAISE AND APPROPRIATE FOR THE SUPPORT OF SCHOOLS, FOR THE PAYMENT OF SALARIES AND BENEFITS FOR SCHOOL DISTRICT OFFICIALS AND AGENTS AND FOR THE PAYMENT OF STATUTORY OBLIGATAIONS OF THE DISTRICT, INCLUSIVE OF ALL FUNDS APPROPRIATED IN PREVIOUS ARTICLES ON THIS WARRANT.

David Freeman-Woolpert, Chairman of the Budget Committee, presented the budget for Article #12 and made a motion for the sum of money in Article #12 to be the amount of $17,364,956. Seconded by Bill Nunnally.

Clint Hanson, Chairman of the School Board brought to the attention of the voters the handouts made available with information on the budget.

Theresa LePage asked about the activities for pay vs. play?

Charles Connor asked why are we using adequate levels at far less than what the law published?

Tom Haley responded that we have been subsequently advised by legislature, president of the senate, house and department of education to proceed this way.

Charles Connor asked about the numbers and concerned with a warning of cuts.

David Freeman-Woolpert responded with information received during the public hearing and since then.

Rosemarie Michaud asked about revenue.

Clint Hanson clarified the priority list and how it was devised.

Bill Stanyan stated he felt like he was being held hostage here by the priority list.

Gerry Fleury spoke about how cuts are made.

Bill Stanyan disagreed with the process.

Roy Annis spoke about the statistics of co-curricular activities, 60% honors and 90% sports of Fortune 500 companies.

Jay Smith made an amendment to increase the bottom line by $124,963. Michael Scarvotto seconded.

Moderator Petit read the article as amended to the total of: $17,489,919.

Dean Paris asked about the money going specifically to these line items.

Clint Hanson stated yes with respect to the vote of the newest school board member to be decided.

Sarah Smith asked how much this would increase the tax rate.

David answered $43.61/thousand, approximate 8.2% increase in taxes.

Mike Wilson supports the amendment.

Ryland Weisiger, candidate for open position on the school board stated he would vote along with the items asked about here today.

Roy Annis moved the question. Mike Wilson seconded.

SCHOOL DISTRICT MEETING MINUTES

The amendment passed with a division of the house called by a voter:

131 Yes Votes
103 No Votes

Article 12 passed as amended inclusive of all funds appropriated in previous articles on this warrant in the amount of $17,489,919.

Article 13: TO CHOOSE AGENTS AND COMMITTEES IN RELATION TO ANY SUBJECTS EMBRACED IN THE WARRANT.

This article was passed over as there was no action needed.

Article 14: TO TRANSACT ANY OTHER BUSINESS THAT MAY LEGALLY COME BEFORE SAID MEETING.

There being no other business to transact, the school district meeting was adjourned at 1:15 P.M.

Respectfully submitted by,
Cynthia E. Menard
School District Clerk

SCHOOL DISTRICT MEETING MINUTES

TUESDAY, MARCH 11, 2003

Moderator Thomas Petit at the Pembroke Village School on High Street officially opened the polls at 11:00 A.M. Pembroke Police Chief Wayne Cheney was present. Charles Mitchell was sworn in as the Acting Moderator by Moderator Petit. The warrant was read and a motion to accept was made by Chet Martel and seconded by Jim Goff. The polls were declared open until 7:00 P.M. for the purpose of electing school district officers and two school board members. Supervisors of the checklist present were: Roland Young, Florence Woods and Pat Crafts. Attending assistants were: Marie Brezosky, Bonnie Clark, Chuck Schmidt, Chet Martel, and Chelsea Goff.

1. TO CHOOSE A MODERATOR FOR THE ENSUING YEAR

   Thomas E. Petit - 630 (elected)

2. TO CHOOSE A CLERK FOR THE ENSUING YEAR

   Cynthia E. Menard - 607 (elected)

3. TO CHOOSE ONE MEMBER OF THE SCHOOL BOARD FOR THE ENSUING THREE YEARS

   Ryland Weisiger – 579 (elected)

4. TO CHOOSE A TREASURER FOR THE ENSUING YEAR

   Julie Lustig - 592 (elected)

The polls were closed at 7:00 P.M. Tellers to count were listed above.

Respectfully submitted,
Cynthia E. Menard
School District Clerk

PEMBROKE SCHOOL DISTRICT

STATEMENT OF EXPENDITURES
For the Year Ending June, 2003

INSTRUCTION		
Regular Education Programs	$ 6,183,495.34	
Special Education Programs	1,723,011.97	
Vocational Programs	701,038.75	
Other Instructional Programs	326,221.15	
		$ 8,933,767.21
SUPPORT SERVICES		
Student	1,869,523.51	
Instructional Staff	213,484.82	
General Administration	369,856.01	
School Administration	932,071.89	
Operation/Maintenance of Plant	1,254,897.48	
Student Transportation	334,974.22	
Central	19,608.09	
		4,994,416.02
DISTRICT WIDE EXPENDITURES		
Facilities Acquisition & Construction	167,050.33	
		167,050.33
OTHER FINANCING USES		
Debt Service - Principal	857,094.02	
Debt Service - Interest	416,962.43	
		1,274,056.45
FUND TRANSFERS		
Trust/Agency Funds	250,000.00	
		250,000.00
SPECIAL REVENUE EXPENDITURES-INSTRUCTION		
Regular Education Programs	674,924.37	
Vocational Programs	21,822.09	
		696,746.46
SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES		
Student	11,748.08	
Instructional Staff	36,116.09	
General Administration	388.87	
Operation/Maintenance of Plant	1,288.68	
Student Transportation	2,525.43	
		52,067.15
FOOD SERVICE FUND		
Food Service	471,792.21	
		471,792.21
TRUST FUNDS		
Building Renovation	47,217.38	
		47,217.38
OTHER EXPENDABLE FUNDS		
Facilities Maintenance/Repair	83,667.23	
Other	7,849.76	
		91,516.99
TOTAL EXPENDITURES		**$ 16,978,630.20**

PEMBROKE SCHOOL DISTRICT

STATEMENT OF REVENUES
For the Year June 30, 2003

REVENUES FROM LOCAL SOURCES			
Current Appropriation	$	5,401,174.00	
TUITION			
Regular School Day		4,040,843.79	
Special Education		217,125.77	
Vocational		4,530.36	
Transportation Fees from Individuals		191.30	
OTHER LOCAL REVENUES			
Earnings on Investments		12,930.15	
Food Service		333,851.39	
Student Activities		38,804.30	
Community Service Activities		13,289.65	
Rentals		54,568.08	
Other Local Revenue		1,270.70	
TOTAL LOCAL REVENUES			**10,118,579.49**
REVENUE FROM STATE SOURCES			
Adequacy Aid (Grant)		3,364,900.00	
Adequacy Aid (State Tax)		1,713,994.00	
School Building Aid		393,013.90	
Catastrophic Aid		81,441.86	
Vocational Education (Transportation)		2,669.74	
Child Nutrition		5,250.00	
Public Inter Agencies		17,291.73	
TOTAL STATE REVENUE			**578,561.23**
REVENUE FROM FEDERAL SOURCES			
Vocational Programs		547,842.14	
Elementary/Secondary - Title I		29,286.05	
Elementary/Secondary - Other		98,252.24	
Child Nutrition Program		92,172.34	
Medicaid Distributions		134,093.80	
Other Public Intermediate Agencies		1,000.00	
TOTAL FEDERAL REVENUE			**902,646.57**
OTHER FINANCING SOURCES			
Transfer from General Fund		250,000.00	
Transfer from Capital Reserve Fund		47,217.38	
Transfer from Other Expendable Trust Funds		111,633.19	
TOTAL OTHER FINANCING SOURCES			**408,850.57**
TOTAL REVENUES TOTAL REVENUES			**17,008,637.86**

PEMBROKE SCHOOL DISTRICT

STATISTICAL REPORT FOR PEMBROKE
2002/03

	Elementary	Secondary	Total
Half Days in Session	360	360	
Enrollment	892	1080	1972
Percent of Attendance	95.4	92.1	93.6
Average Daily Attendance	804.8	918.2	1723.0

SUPERINTENDENT'S SALARY
2002/03

Allenstown	$13,249
Chichester	8,717
Deerfield	16,736
Epsom	14,034
Pembroke	34,432
	$87,168

ASSISTANT SUPERINTENDENT'S SALARY 2002/03

Allenstown	$11,066
Chichester	7,280
Deerfield	13,978
Epsom	11,721
Pembroke	28,755
	$72,800

BUSINESS ADMINISTRATOR'S SALARY 2002/03

Allenstown	$ 8,695
Chichester	5,720
Deerfield	10,982
Epsom	9,209
Pembroke	22,594
	$57,200

REPORT OF SCHOOL DISTRICT TREASURER
For the Fiscal Year July 1, 2002 to June 30, 2003

CASH ON HAND JULY 1, 2002		$ 97,268.72
Received from Selectmen	$ 6,615,168.00	
Revenue from State Sources	3,850,522.79	
Received from Tuitions (includes transportation)	4,271,500.02	
Received from all Other Sources	6,019,404.51	
TOTAL RECEIPTS		20,756,595.32
Total Amount Available for Fiscal Year	$20,853,864.04	
Less School Board Orders Paid	20,625,584.91	
BALANCE ON HAND JUNE 30, 2001	$ 228,279.13	

Julie Lustig
District Treasurer

PEMBROKE SCHOOL DISTRICT

PEMBROKE SCHOOL DISTRICT
BOND PAYMENT SCHEDULE

		Principal	Interest
Issue #1	Original February, 1985 Hill School Addition	($1,845,000)	
	Refunding February, 1987	($1,750,000)	
	2003/04	90,000	13,813
	2004/05 (Final)	90,000	5,586
Issue #2	July, 1991 Upper Elementary School	($3,950,000)	
	2003/04	260,000	62,270
	2004/05	260,000	44,720
	2005/06	260,000	26,910
	2006/07 (Final)	260,000	8,970
Issue #3	July, 1999 Pembroke Academy	($8,445,000)	
	2003/04	575,000	284,894
	2004/05	575,000	260,457
	2005/06	575,000	236,019
	2006/07	575,000	211,582
	2007/08	575,000	187,144
	2008/09	575,000	162,707
	2009/10	575,000	138,269
	2010/11	575,000	113,832
	2011/12	575,000	89,394
	2012/13	575,000	64,957
	2013/14	575,000	40,519
	2014/15 **(Final)**	395,000	19,907

PEMBROKE SCHOOL DISTRICT

SUPERINTENDENT'S REPORT

In my previous Pembroke School District Report, I summarized the major tenets of the No Child Left Behind Legislation, which was enacted by Congress and signed into law by President Bush in 2002. While public education policy and practice has traditionally been the province of state and local officials, the federal government, under NCLB, has now assumed a greatly expanded role in setting standards, allocating funds, and determining staff qualifications.

During this past year, NCLB requirements and regulations continued to evolve and school districts nationwide have begun to address the challenges of initial implementation. In Pembroke, our faculty and administrators have concentrated their efforts on NCLB's regulations for a *highly qualified staff* and on criteria for determining and achieving *adequate yearly progress*.

The definition of what constitutes a highly qualified educator has changed in the past year, but continues to generally require that teachers be state certified in each core subject taught. This means that a teacher certified in English will no longer be able to also teach reading nor can one certified in history teach civics and government without obtaining additional qualifications, even if they have years of relevant experience. Several options and procedures have been approved for teachers to become highly qualified, each involving significant extra work, decision-making and record-keeping for teachers and administrators alike. Currently 16 Pembroke faculty members are actively engaged in seeking necessary credentials through one of the several approved processes to obtain highly qualified status under this new law.

The NCLB Act also requires that *adequate yearly progress* (AYP) must be achieved by each public school. Those schools which do not achieve AYP during two consecutive years are designated as *schools in need of improvement*, and a series of increasingly severe consequences are imposed unless AYP is regained. Moreover, NCLB requires not only the full student body but also separate subgroups including special education, economically disadvantaged, non-English speaking and minority students to achieve AYP at the same level as students generally. If any statistically relevant sub-group in a school's population fails to meet AYP, the entire school also fails, even if the overall student body performed successfully. New Hampshire has designated performance goals using its existing state-wide assessment as the standard for reaching AYP in each school.

In the first year of testing, Pembroke schools did achieve school-wide AYP in math at all school levels and in language arts at grades 3 and 6 (Pembroke Academy's language arts results are under review). Unfortunately, except for grade 3 math, our special education students did not reach the AYP standard while meeting the statistical number to be counted. Thus Pembroke schools have been judged unsuccessful in reaching complete AYP for a first year. A second year without achieving the standard will result in requirements to add a number of tutorial programs to our curriculum at district expense and possibly pay tuition and transportation to other schools for some students. The faculty and administration are working diligently to further review and revise our current programs for both regular and special education in an effort to improve our standing. With federal requirements for special education seemingly at odds with the new federal NCLB expectations, this task is certain to be a challenging one for most larger schools in the state.

A report by Leadership for Educational Excellence, a coalition of major education associations based in New Jersey, relates that NCLB's emergence creates both opportunity and challenge. It includes laudable goals such as the elimination of achievement gaps based on race or disability and the objective that all students will be proficient in language arts, math and science. However, the report also notes that NCLB provides at best only modest funding increases in limited areas to assist with achieving these goals, leaving states or local districts responsible for significant expenses in future years. The act, the report goes on, may well have a

number of unintended negative consequences including compromising a school's ability to address unique student needs, loosing experienced educators and para-professionals, requiring districts which cannot offer internal choice to tuition students elsewhere, and focusing on top-down mandates which narrow curriculum and punish rather than support.

It is often said that there is opportunity in every challenge. We are trying to view NCLB, at least from an educational perspective, as an opportunity to examine what we currently do, how we do it, and how positive the results turn out. A basic philosophy of our district has long been that all children can learn at a high level, and we continue to focus our efforts on that objective.

Respectfully Submitted,
Thomas Haley
Superintendent of Schools

PEMBROKE SCHOOL DISTRICT

PEMBROKE ACADEMY HEADMASTER'S REPORT

In March of 2004 the New England Association of Schools and Colleges (NEASC) will visit Pembroke Academy to ascertain whether we are continuing to meet the Standards for Accreditation, a process all accredited high schools go through every ten years. In preparation for this visit, the faculty and administration have devoted considerable time and energy over the past eighteen months to carefully reviewing, debating and analyzing virtually every aspect of our school. Accreditation is an important achievement for any high school for a variety of reasons; for example, because the NEASC standards are based upon research-based "best practices" regarding how students learn and teachers teach most effectively, a school's adherence to these standards ensures an educational atmosphere that is both rigorous and dynamic. In this same vein, accreditation is an important quality indicator for colleges as they evaluate a student's application for admission. Most important, however, is the intense process of reflection and analysis—called the "self-study"--inherent in the accreditation process. Essentially, it demands that we conduct a comprehensive and rigorous examination of our educational practices and philosophy, which is an invaluable exercise for any school's community. We will utilize the results of the reaccredidation process to continue to focus and refine our efforts to provide the best possible education to every student who attends our school.

One outgrowth of the NEASC process has been our review and rewriting of our existing curriculum. Specifically, curriculum is being organized around the idea of "essential questions." In education, an essential question is one that addresses the fundamental nature of an academic discipline or unit of study. For example, an American history course's essential question might be, "What does it mean to be an American?" In this way, an essential question functions for a course in the same way that a thesis centers an essay. Everything that occurs in that course supports and elucidates students' investigation of and reflection upon that idea. These unit-centered documents are also designed to be "teacher friendly" in that they offer a clear roadmap of lessons, materials, projects and expectations that provide teachers new to a course with a pragmatic set of resources with which to begin structuring their teaching.

Another resource newly available to PA students is the Virtual High School, which offers the opportunity to take a wide spectrum of challenging courses on-line. As a result, kids are able to access courses that we cannot offer, courses that we do offer but may be oversubscribed, or courses that do not fit into a student's existing schedule. The Virtual High School is consistent with our ongoing efforts to provide both students and faculty with readily available, reliable and up-to-date technology as integral educational tools. Indeed, I feel students will increasingly be offered and seek out opportunities for self-directed and "authentic" learning opportunities like on-line courses, internships and independent projects, all of which are components of students becoming lifelong learners.

Speaking of life-long learning and consistent with our school's motto: "Pembroke Academy: a Community of Learners," we are this year hosting courses offered through Plymouth State University's Graduate Studies Department that lead to a Master's degree. Because the lynchpin of any school's success is its faculty, this type of professional development is vital. About twenty teachers from throughout SAU 53 are participating. In the same vein, I'm pleased to announce that the Renaissance Project, whose federal funding ends this year, will be able to extend most of its services and

programs through next year. This broad-based initiative, which has provided opportunities and resources for virtually every segment of the populations of Allenstown and Pembroke, has evolved to the point where several of its programs are self-sustaining. Consequently I believe we now have a dynamic and responsive community resource that will serve student and adult populations for years to come.

Pembroke Academy was pleased to add several new faculty members to our 2004-05 staff:

- Rena Caron replaced Karen Cartier in the Science Department.
- Tracey Pace replaced Sara Callahan in the Science Department.
- Jill Corson, a PA graduate, took Jean Livernois' part-time English position;
- Jean Livernois in turn moved into Cedric Christiansen's position; Cedric retired after 34 years of service to Pembroke Academy.
- Bethany Maynard replaced Ron Bonnett in the English Department; Ron retired after eighteen years of service to PA.
- Kyle Reynolds joined the PA English Department replacing Bob Schwinger.
- Cynthia Grisa replaced Carol Robinson in our Family and Consumer Science Department; Carol retired after 10 years of service to PA.
- Melissa Micheltree replaced April Henderson in the Mathematics Department.
- Sandra Swiechowicz is a new mathematics teacher.
- Jessica Brungot replaced Liz Graziano in our Special Education Department.
- Ken Pfitzenmayer joined the PA Special Education Department.

Julie Heon replaced Marilyn Fenton, who retired as PA's Curriculum Director.

The future of Pembroke Academy remains bright but filled with very real challenges. Most prominent among these, I feel, is maintaining students' focus on academic achievement and personal growth when they are inundated by media messages that equate success with style and appearance, and are surrounded by increasingly disturbing examples of the fragility of human life. A large part of combating these negative forces lies in the combined strength of school and home. Working together, parents and teachers can create and support rigorous goals, and establish and maintain reasonable guidelines of demeanor and behavior for our kids. In our world this is no longer an ideal but rather a necessity. I look forward to working with each of you in meeting this challenge.

Respectfully submitted,
Michael Reardon, Headmaster

PEMBROKE SCHOOL DISTRICT

THREE RIVERS SCHOOL PRINCIPAL'S REPORT

This year saw a variety of changes at Three Rivers School with improvements made to our academic organization as well as program offerings. We had very low staff turnover this year, but we did welcome four new professional staff members:

Mark Richmond is our new 8th grade Special Education case manager
Sara Pickard is our Health teacher for all grade levels
Dan Morris is our 7th grade literature teacher
Sarah Gilmore is our permanent substitute teacher

In an effort to continually improve our program, teachers spent the better part of last year examining our team and grade level organization. As a result, we decided to eliminate looping teachers with students for two years. We now have stationary grade level teams at each level. Fifth grade is composed of two 2-teacher teams. Seventh and eighth grade each has a 5-teacher team. The most significant change occurred in our sixth grade, which went from having 3 2-person teams to one 6-teacher team. We also initiated a new 6th grade academic class called Integrated Thinking Skills in which we teacher study skills, technology skills, organizational skills, and metacognition. We anticipate that this will better prepare our students for the upper grades.

As we work to provide a more comprehensive program of studies for our students, we now offer an Exploratory Spanish class for our 8th grade students. This allows them to experience an introduction to Spanish language and culture in addition to our French program before they attend Pembroke Academy. Another change affected the art component of our Unified Arts program this fall, by providing a variety of class choices for our 8th grade students. Students can now opt for painting, drawing, three dimensional arts, ceramics, or general art, depending on their personal interest. This opportunity has resulted in greater enthusiasm and participation in our art program and the completion of some amazing projects.

As you enter Three Rivers School you can't help but notice our new security doors which have been installed just before the main office door. This allows us to monitor visitors as they enter and leave the school by way of a window as well as a security camera. Visitors are required to be "buzzed" into the building at all time that students are in attendance. Parents and visitors have all expressed their understanding and appreciation for this measure to maintain a safe school environment.

This fall our enrollment dropped slightly to 387 students. Students have been involved with field trips, activities, and a myriad of projects. Students traveled to the Polar Caves, the Bow Power Plant for the Egg Drop competition, the Whittemore House to learn more about Pembroke, and the Indian Museum. Our annual Fall Relays at the Pembroke Academy track were as exciting as ever, as was our Student Council Fall Food Drive, which collected over 1600 items of food for local distribution. The Harlem Wizards provided an amazing hour of basketball fun as a warm-up to their evening game at Pembroke Academy against teachers and students. This fundraiser for the 8th grade trip to Washington was even more successful than last year's.

We also invited outside speakers in to school to share their knowledge and skills with our students. Last spring we held our second annual career fair, in which our students were able to listen to information about varied careers and ask questions about those jobs which interested them. We were very excited to welcome Governor Craig Benson to our kickoff assembly where he spoke to students about his career experiences and answered students' questions. Our Artists-in-Residence Program invited a Steel Drum Band to teach and entertain us in the spring. Finally, a meteorologist from the Mount Washington Observatory spent a day with the 6th grade to teach students about weather.

We continue to examine what and how we teach as well as ways to engage students in activities which will further the development of their skills. The challenge of meeting the needs of early adolescents is never easy and our talented professional and support staff continue to impress me with their enthusiasm and dedication every day. We are currently examining our curriculum to ensure we are providing the most comprehensive program possible that is aligned with New Hampshire State Standards. I look forward to more changes and improved programming for the students of Pembroke as the staff and I work together to create the best school possible.

Respectfully Submitted,

Deborah Bulkley, Principal
Three Rivers School

PEMBROKE SCHOOL DISTRICT

HILL/VILLAGE SCHOOLS 2003 PRINCIPAL'S REPORT

The 2002/03 school year was a busy one – as usual. Mrs. Mona Kraus completed her first year as assistant principal. She is primarily based at the Village School and has been a wonderful addition to our staff.

This year the students in the third grade were chosen by the local Grange to be part of the Grange Dictionary Project. The Dictionary Project is an initiative sponsored by the Grange in which school children receive their own personal copy of a dictionary to use in school and take with them through future school years. Mr. John Saturley came to the school with a group of Grange members and presented the dictionaries to the children.

At the Hill School we continue to have the WEE Deliver program. This is a letter writing program which was begun by the Post Office Department. In the program students write letters to people within the building. Rooms and hallways within the building have been assigned addresses. The letters need to follow proper letter form and be addressed appropriately. Students who have applied for specific postal jobs then sort, stamp and deliver the mail. The fourth grade students also continue to run our school store and help with our popcorn day. All of these projects provide practice in skills that will be used throughout life.

In the fourth grade students took part in a year-end project for the second year. This initiative is still at the pilot program level and participation up to this point has been voluntary. It will become mandatory in the future. The project is modeled on what high schools call senior projects. The students choose a topic that they are interested in, research and study it independently and then present it to an invited audience of parents, staff and community members. Besides a written report, there is also an audio-visual component required such as charts, pictures, power point presentations, etc. We are developing this project as a way to have students begin to demonstrate the outcomes we ultimately want them to display upon high school graduation. Those outcomes are showing evidence of being a life long learner, a community contributor, problem solver and effective communicator.

The fourth grade students again took the Terra Nova tests. This is a nationally normed test, which tells you how your students performed compared to other students across the nation in fourth grade. The fourth grade scored at or above the national average in all areas tested, as they have in other years.

On the NHEIAP third grade test, 67% of our students scored basic or above in language arts, and 76% of the students scored basic or above in mathematics. These scores were sufficient to have the school qualify as having made Annual Yearly Progress, a requirement of No Child Left Behind. However, because not enough of our children with special needs scored that high, both Hill and Village Schools were identified as schools that did not make AYP.

In this particular third grade about 23% of the students have a specific educational plan to address a special need. That is a higher percentage than you would usually find in one grade level,

14% - 15% is more the average. The real issue is actually that we are obligated by law to provide services at the level the child needs. However, under NCLB we are expected to have these children as well as everyone else perform at or above grade level. If they could do that they would not receive special education services. The aim of special education is always to bring a child as close to grade level as possible. For many children remediation and instruction in ways to compensate will result in them going on and being quite successful academically and in life. For some children the nature of their disability will prevent them from ever being on grade level though they may well be successful in life when they find their particular niche. How to reconcile this with the current expectations under NCLB is an issue we are spending enormous time on and we will keep you informed.

We continue to receive support from PALS, our wonderful parent group. We want to thank them for the endless hours of work that they do on behalf of our children. Through their efforts, both schools again qualified for the Blue Ribbon Award for volunteerism in the schools.

And as always we want to thank all of the people behind the scenes who help our children by keeping our district and individual schools running. I'd like to extend a thank you to those in the SAU office, in the school offices, on the busses, in the kitchens and in the custodial department. Without these people we could not function each day. I also would like to acknowledge our teachers who are a dedicated and caring group of people. And last but not least, thank you to all of you who share your children with us. We have great kids in Pembroke and they are why we all do what we each do. Thank you.

Respectfully Submitted.
Susanne Whitbeck, Principal

PEMBROKE SCHOOL DISTRICT

HEALTH SERVICES FOR PEMBROKE ACADEMY

Nursing Assessment/Illness	4280
Nursing Assessment/Injury	2460
Medications: scheduled & prin	3460
Health/Pregnancy/Well-baby Counseling	90
Faculty Health Office Visits	70
Total Visits to Health Office	10270
Health Records Reviewed & Tetanus Imm.	787
Free/Reduced Meal Program	58
Parental Conferences/Communications/Calls (Includes immunization update calls & letters)	1022

Professional Committee Participation:
Crisis Team, IEP mtgs., SRT,, Discipline, Procedures, Conferences, Staff Development/ Inservices,
School Nurse Association (District, NH and National)
Athletics/Medical/Interagency/Community, Make-A-Wish

Professional Workshops Attended (inc. w/e & pm)	114
Classroom/Staff Presentations	8
Sports Physicals in School Health Office	46

Screenings	No.	Rechecked	Referred
Vision	456	8	22
Hearing	456	2	1
Height	605		
Weight	605	2	2
Blood Pressure	81	1	1
Dental	3		3
Sports Physicals	46	6	6
Cardiac/Respiratory	3/6	4/4	3/4
Appendicitis	2		2

Communicable Diseases

Pediculosis (Head Lice)	0
Conjunctivitis	18
Strep Throat	7
Chicken Pox/Shingles	0/2
Mononucleosis	3
Ringworm/Staph	4/1

Respectfully submitted,
JoAnn V. Lytle, R.N., BSN, BSEd
School Nurse-Health Teacher

PEMBROKE SCHOOL DISTRICT

SCHOOL HEALTH SERVICES FOR THREE RIVERS SCHOOL

Nursing Assessment/Procedures	3255
Medications: Doses Given	3015
Staff Assessment	55+
Home Visits	0
Total Visits to Health Office	6325
Free/Reduced Meal Program	59
Special Education/IEP Student Assistance Team	504
Unified Arts Team, Building Team and Staff Meetings	149
Attention Defecit Disorder (ADD) Group	19
Professional Committee Participation: Rand Trust, School Nurse Assoc., School Nurses	12
Classroom Teaching/Presentations	31
Continuing Education/CPR/First Aid Certification	5
Inter-Agency Collaboration; Meetings with MD's, Parents Dentists, Psychologists, Teachers; Transportation of Sick Students; Calling for Ambulance, Telephone Calls, Staff Education, Writing Student Reports/letters, etc.	

Screenings	No.	Rechecked	Referred	Treated (known)
Vision	420	33	19	6
Hearing	420	10	1	1
Height	420			
Weight	420			
Scoliosis	420		7	3
Pediculosis	420	88+	5	5
Dental Clinic				
MMR Clinic	13			13

Communicable Diseases

Strep Throat	11	Chicken Pox	0
Conjunctivitus	9	Mononucleosis	1
Fifth's Disease	0	Rabies Exposur	0
Ringworm	0	Scarlet Fever	1
Scabies	3		

Respectfully submitted,
Beth Corcoran, R.N., BSN
School Nurse-Health Teacher

PEMBROKE SCHOOL DISTRICT

SCHOOL HEALTH SERVICES FOR HILL AND VILLAGE SCHOOLS

SCREENINGS	SCREENING	REFERRED
Vision	277	24
Hearing	277	4
Blood Pressure Check	20	
Height & Weight	277	
Nursing Assessment/Treatment for Illness/Injury and or health counseling:		3381+
Medications Administered		1780

I had many parent conferences in person and by phone, and conferences with health care providers. I participated in I.E.P. meetings and special education meetings. As a member of the Wellness Committee I coordinated Healthy Snack Month and March into May, an exercise incentive program for staff, the flu shot clinics open to the staff and community, and Thanksgiving and Christmas projects with the town Welfare Department.

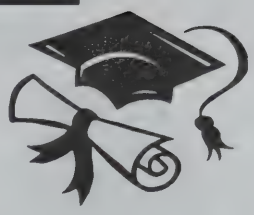
Respectfully Submitted,
Mary Rosenthall, School Nurse

SCREENINGS	SCREENING	RECHECK	REFERRED
Vision	172	19	11
Hearing	172	19	6
Impedance	172	23	10
Blood Pressure	3		
Height & Weight	172		
Dental	16		
Nursing Assessment/Treatment for Illness/Injury and or health counseling:			2554
Medications Administered			689
Home Visits			1

Nursing services are provided to the TLC pre-school program and to Child Find. I participated in I.E.P. meetings, Special Education meetings, SRT and Wellness. I participated in the Pembroke nurses monthly meeting to discuss health issues and policies. I had many phone conversations and personal conferences with parents and healthcare providers regarding health issues and health maintenance.

Respectfully Submitted,
Kathleen Mayer, School Nurse

PEMBROKE SCHOOL DISTRICT



PEMBROKE ACADEMY 2003 GRADUATES

Allenstown
Jessica Bartlett
Jessica Bean
Kassi Beauchesne
Crystal Begin
Amanda Benoit
Wayne Blake
Thomas Bohner
Robert Chabot
Heather Champagne
Shaun A. Coviello
Andrew Crowley
Troy Cumings
Kyle Cunha
Tommy Deans
Amy Demers
Shawn Dupont
Patrick Evans
Holly Ann Farrell
Jason French
Heidi Girard
Kyle Heavey
Erik M. Hoffmann
Derick Jenness
Matt C. Johnston
Richard R. Judd, Jr.
Karen Juranty
Jamie Kelly
Crystal Leeds
Jennifer Lizotte
Stephen Lord
Adam Memmolo
Ryan O'Leary
Matthew Pelissier
Kevin Raymond
Shaunna Rivet
Meghan Roche
Billy Rood
Ernie Rowe
Corey Sellick
Amanda Sherman
Karen Shively
Jeremy Soucy
Chrystal Spofford

Allenstown (cont,)
Garrett E. Strachan
Sean Trinity
Thomas B. Vallancourt
Katrina Walker
Thomas Watson

Barnstead
Lori Carder
Benjamin R. Carver
Stacey White

Chichester
Kendra Abbott
Ian Barker
Kyle Brown
Ryan T. Connor
Chelsea Drew
Kristen Dugas
Melissa Horn
Kelly McIntosh
Ben Ordway
Carolyn Price
Brigitte Ricker
Emily Ruoff
Ashley Scott
Jee H. Timm
Brandon Towle

Epsom
Jonathan Ankiewicz
Eleanor Barksdale
Melissa Basiliere
Derek Beairsto
Danielle Belaire
Daniel Benner
Nicole Bennett
Megan Bowen
Joshua Chinn
Jay Demeritt
Erica Dempsey
Amanda Duford
Jason Gilman
Brian Green
Vanessa Head

Epsom (cont.)
Bryanna Hemeon
Heather Hemeon
Ashley Holzmacher
Dawn Jarest
Donald Kilian
Emily Larson
Alicia Moran
Holly Moran
Cody Ordway
Zachariah Paine
Blake Patria
Sheena Pattillo
Adam Perry
Anthony Pickering
Dale Quimby
Vanessa Quimby
Courtney Rondeau
Kaitlyn Sampson
Dina St. Laurent
Crystal Thompson
Jamie Tilton
Megan Valley
Nathan Wheeler
Erica Yeaton

Hooksett
Jenni Chevrette
Matthew Piper

Out-of-District
Jason Drew
Lee Gaudette
Rebecca Lesmerises
Ashley Thibeault

Pembroke
Kristopher Amar
Joshua Amyot
Kyle Annis
Joshua Barker
Justine Barker
Vanessa Beauchesne
Timothy Beaulieu

PEMBROKE SCHOOL DISTRICT

Pembroke (cont'd.)
Nicole Bergevin
Heather Berube
Bryce Boucher
Allen Briggs
Ryan Brown
Lindsay Button
William Byrne, Jr.
Brandon Carlucci
Jason Carroll
Ashley Chartier
Audrey Chartier
Tyler Chartier
James Cheney
Katie Clark
David Clarty
Bryant Combs
David Currier
Jacob Dandy
Dean DeMatteo
Troy Demers
Kathryn Drouin
Ian Duffy
Kaira Ellis
Katharine Farley
Stephanie Fowler
Matthew Gagne

Pembroke (cont'd.)
Janelle Gagnon
Melissa Gallagher
Ryan Gelinas
Michael Genovese
Chris Getman
Jesse Hall
Daniel Hanna
Charilyn Hanson
Amanda Hardy
Justin Hussey
Matthew Johnston
Stephanie Johnston
Sean Jordan
Curtis King
Jennifer Lacerte
Meghan Lanigan
Keith Laverdiere
Brandon Lavin
Christian Leary
Kevin Lemieux
Keith Makosiej
Kalie Martell
Matt Martin
Russell Martin
Mary McAlister
Marc McGahey
Lori Middleton

Pembroke (cont'd.)
Brian Miner
Nichole Mitchell
Erin Montwill
Matt Morrison
Jonathan Mulcahy
Kristin Pappolla
Shannon Parnell
Catherine Plante
Chris Poggi
Meghan Pritchard
Brionne Saseen
Denise Scheffer
Meghan Schmidt
Leanne Silva
Lisa Smith
Crystal Spaulding
Suzanne St. Pierre
Ryan Stanyan
Clinton Swank
Chad Theroux
Kate Walker
Shannon Walsh
Amanda Wasowski
Jessica Welch
Justin Woody
Amber Wylie

PEMBROKE SCHOOL DISTRICT

THREE RIVERS SCHOOL 2003 GRADUATES

Jennifer Acheson
Tiffany Alley
Joseph Britenriker
Christopher Brown
David Caldwell
Amanda Caron
Ashley Charette
Daniel Chase
M. Colby Cheney
Garron Chesley
Brittany Christie
Shaina Daigneault
Jessica Darby
Matthew Davis
Joel Demers
Tyler Dupuis
Daniel Edmonds
Jamie Fagnant
Heather Farley
Daniel Finnegan
Lindsey Fitzgerald
Christopher French
Matthew Gagnon
Jarrod Gallagher
Brandy Gard
Ryan Gates
Nicholas Goodnow
Casey Grenier
Derrick Hancock
Rachel Hardy
Alexandra Heiser
Billy Hunt
Joshua Joyce
Erin Keeler
Tyler King
Isaac Kipp
Justin LaDuke
Zackery Lane
Kaila Langevin
Karl Lansil
Kori Laskey
Craig Lavin
Brooke Leach
Nicole Levesque
Melinda Littlefield
Tiffany MacKensie
Kathleen Matott
Jillian McDonnell
Evan McGarry
Joshua Meeks
Corey Meloon
Kelly Moore
Armand Nolin
Angela Noto
William Nunnally
Ashley O'Brien
Jeffrey O'Rourke
Christopher Parker
Emily Parker
Jake Parker
Adam Patterson
Danielle Pelletier
Chelsea Place
Jamie Plourde
Melissa Provost
Tyler Rumfeldt
Zachary Schmidt
Megan Searles
Amanda Smith
Jillian Spring
Michelle Stanyan
David Stewart
Zachary Strickland
Dana Talbot
Benton Taylor
Jessica Vincent
Kristen Wallace
Robert Wasowski
Raymond Weatherbee
Amanda Willette
Daniel Wylie
Danielle Yeaton

PEMBROKE SCHOOL DISTRICT

TEACHER'S SALARY SCHEDULE 2003/04

STEP	BA	BA+15	MA	MA+16
1	28,100	29,100	32,100	33,100
2	29,250	30,250	33,250	34,250
3	30,400	31,400	34,400	35,400
4	31,550	32,550	35,550	36,550
5	32,700	33,700	36,700	37,700
6	33,850	34,850	37,850	38,850
7	35,000	36,000	39,000	40,000
8	36,150	37,150	40,150	41,150
9	37,300	38,300	41,300	42,300
10	38,450	39,450	42,450	43,450
11	39,600	40,600	43,600	44,600
12	40,750	41,750	44,750	45,750
13	41,900	42,900	45,900	46,900
14	43,050	44,050	47,050	48,050

SCHOOL EMPLOYEE SALARY RANGES

Secretaries	$10.53/hr.-$14.38/hr.
Teacher Aides	$ 9.08/hr.-$14.91/hr.
Custodians	$ 8.61/hr.-$15.76/hr.
Lunch Program	$ 6.88/hr.-$ 9.63/hr.

SCHOOL OFFICERS SALARIES

SCHOOL BOARD MEMBERS	
Clint Hanson, Chairman	$500.00
Ron Clouser	500.00
Marilyn Duffy	500.00
Gerard Fleury	500.00
Theresa McCarthy	500.00
DISTRICT CLERK	
Cynthia Menard	$25/Meeting
MODERATOR	
Tom Petit	$65/Meeting
DISTRICT TREASURER	
Julie Lustig	$3,100.00
DIRECTOR OF MAINTENANCE	
Roger Simard	$44,288.00

PEMBROKE SCHOOL DISTRICT

SUMMARY REPORT
SPECIAL EDUCATION EXPENDITURES/REVENUES

In accordance with RSA 32:11-a, the following summary represents actual special education expenditures and offsetting revenues for the previous two fiscal years.

	FY 2001/02	FY 2002/03
Actual Expenditures	$3,165,190	$3,300,677
Actual Revenues		
Catastrophic Aid	$ 125,850	$ 81,442
Medicaid	38,427	134,094
Federal Grant	171,075	212,123
Tuition	309,919	217,126
Transportation	-0-	-0-
Total Offsetting Revenues	$ 645,271	$ 644,785

Notes:

Actual expenditures represent a total of all designated special education budget categories. Services provided through regular education categories cannot be accurately segregated.

Adequate Education Aid paid in both fiscal years above contained various weighted stipends for Those students identified as having special needs. These cannot be accurately identified as a separate revenue category.

Brent W. Washburn, CPA, Prof. Assoc.
64 Hooksett Turnpike Road
Concord, New Hampshire 03301-8400

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

December 18, 2003

The School Board
Pembroke School District
Pembroke, New Hampshire

I have audited the financial statements of the Pembroke School District as of and for the year ended June 30, 2003, and have issued my report thereon dated December 18, 2003. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Pembroke School District's general purpose financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Pembroke School District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessary disclose all matters in the internal control over financially reporting that might be a reportable condition or material weaknesses. A reportable condition involve matters coming to my attention relating to significant deficiencies in the design of operation of the internal control over financial reporting that, in my judgment could adversely affect Pembroke School District's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. A material weakness is a condition in which the design or operation of one of more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be a reportable condition nor a material weakness.

This report is intended for the information of the audit committee, management, and federal awarding agencies, pass-through entities. However this report is a matter of public record and its distribution is not limited.

I extend my thanks to the officials and employees of the Pembroke School District for their assistance during the course of my audit.

Brent W. Washburn, CPA

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT BIRTH REPORT
01/01/2003 - 12/31/2003
--PEMBROKE--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2003000635	PAULSEN, SPENCER CHARLES	01/22/2003	CONCORD, NH	PAULSEN, ERIK	PAULSEN, KATHERINE
2003000699	POTVIN, BROOKE MARIE	01/24/2003	MANCHESTER, NH	POTVIN, RALPH	POTVIN, TINA
2003001266	SPORCIC, BENJAMIN AVERY	02/10/2003	CONCORD, NH	SPORCIC, CHRISTOPHER	SPORCIC, AMY
2003001779	ANNIS, COVE STEPHEN	02/23/2003	CONCORD, NH	BOUCHER, STEPHEN	ANNIS, TAMMY
2003001781	CURRY, BAXTER CHARLES	02/23/2003	CONCORD, NH	CURRY, THADDEUS	CURRY, STEFANIE
2003002280	SIMMONS, LAUREN OLIVIAH	03/06/2003	CONCORD, NH	SIMMONS, MARK	DOLL SIMMONS, TRACEY
2003002363	BROWN, HANNAH CHARLOTTE	03/11/2003	CONCORD, NH	BROWN, MICHAEL	BROWN, ROXANNE
2003002623	JAWIDZIK, HALEIGH SIERRA	03/15/2003	MANCHESTER, NH	JAWIDZIK, KRIS	JAWIDZIK, KAROL
2003002716	VACCO, HANNAH ELIZABETH	03/16/2003	CONCORD, NH	VACCO, JEFFREY	VACCO, ELIZABETH
2003002771	GANGI, MICHAEL SCOTT	03/19/2003	NASHUA, NH	GANGI, MICHAEL	GANGI, THERESE
2003003450	BOYER, NOAH JOHN	04/06/2003	CONCORD, NH	BOYER, ADAM	BOYER, DEBORAH
2003003558	BRASLEY, SOPHIA LYNN	04/10/2003	CONCORD, NH	BRASLEY, KEVIN	BRASLEY, STEPHANIE
2003003828	SEVERANCE, GARRETT MASON	04/14/2003	CONCORD, NH	SEVERANCE, DONALD	SEVERANCE, DYAN
2003004247	DUGGAN, CONNOR RONALD	04/28/2003	CONCORD, NH	DUGGAN, JAMES	DUGGAN, REBECCA
2003004438	DENIS, JAROD WILLIAM	04/29/2003	CONCORD, NH	DENIS, MARK	DENIS, KERI
2003004655	STRANDSON, OWEN JOHAN	05/07/2003	CONCORD, NH	STRANDSON, KURT	STRANDSON, STEPHANIE
2003004804	WOOD, NATHAN GREGORY	05/09/2003	MANCHESTER, NH	WOOD, GREGORY	WOOD, MARTI
2003005428	HART, EVELYN GRACE	05/26/2003	CONCORD, NH	HART, CHARLES	HART, KELLY
2003005678	LABBE, HUDSON SINCLAIR	06/02/2003	CONCORD, NH	LABBE, GLENN	LABBE, MICHELLE
2003006026	MONTERIO, DEAN BRUCE	06/11/2003	CONCORD, NH	MONTERIO, DEAN	MONTERIO, AIMEE
2003006742	CUTHBERT, AMBER NICOLE	06/26/2003	MANCHESTER, NH	CUTHBERT, ROGER	CUTHBERT, SARAH
2003006682	GOVERNANTI, DOMENIC ANTHONY	06/28/2003	CONCORD, NH	GOVERNANTI, ANTHONY	GOVERNANTI, ELIZABETH
2003007262	CARTER, MATTHEW RYAN	07/11/2003	MANCHESTER, NH	CARTER, BRIAN	CARTER, ELAINE

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT BIRTH REPORT
01/01/2003 - 12/31/2003
--PEMBROKE--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2003007542	HARRINGTON, MARGARET LYNN	07/16/2003	CONCORD, NH	HARRINGTON, MITCHELL	HARRINGTON, AMY
2003008198	CALL, CASEY WILLIAM	08/04/2003	CONCORD, NH	CALL, CHAD	CALL, TABITHA
2003008341	GARD, ALYSHA MARIE	08/08/2003	MANCHESTER, NH	GARD, ROBERT	GARD, KIMBERLY
2003009054	AUBREY, NICHOLAS ROBERT	08/23/2003	MANCHESTER, NH	AUBREY, MARC	AUBREY, KELLY
2003009326	MILLER, SHELBY ELISE	08/29/2003	MANCHESTER, NH	MILLER, HOWARD	MILLER, STEPHANIE
2003009618	ROLLSTON, TYLER JOHN	09/03/2003	NASHUA, NH	ROLLSTON, CHRISTOPHER	ROLLSTON, STACIE
2003009524	ROBICHAUD, LOCHLAN ANDREW	09/04/2003	CONCORD, NH	ROBICHAUD, ANDREW	KEW, ROWENA
2003009388	NOWE, LILY ELIZABETH	09/04/2003	MANCHESTER, NH	NOWE, RONALD	NOWE, LAURIE
2003009794	MULCAHY, EMMA PARIS	09/10/2003	CONCORD, NH	MULCAHY, JASON	MULCAHY, MICHELLE
2003010076	GAMELIN, BRADLEY EARL	09/19/2003	CONCORD, NH	GAMELIN, BRIAN	GAMELIN, KRISTINE
2003010075	COMPTON, MIRANDA ROSIBEL	09/19/2003	CONCORD, NH	COMPTON, MATTHEW	COMPTON, CAROLINA
2003010074	VANHAM, EMMA MARIE	09/19/2003	CONCORD, NH	VANHAM, JON	VANHAM, SARAH
2003010325	DUMONT, CASSIDY RAE	09/22/2003	CONCORD, NH	DUMONT, PATRICK	DUMONT, APRIL
2003010333	STAGNER, MEAGAN MARLENE	09/24/2003	CONCORD, NH	STAGNER, JOSEPH	STAGNER, JILL
2003010289	JORDAN, ALEESHA SESI	09/24/2003	MANCHESTER, NH	JORDAN, JEFFREY	JORDAN, YEWANDE
2003010535	BRENNER, EMILIA ROSE	10/03/2003	MANCHESTER, NH	BRENNER, ANDREW	BRENNER, JAIME
2003010683	YOUNG, VANESSA VICTORIA	10/04/2003	CONCORD, NH	YOUNG, JAMES	YOUNG, NATION
2003010770	COLONNA, ISABELLA JOSEPHINE	10/06/2003	MANCHESTER, NH	COLONNA, TIMOTHY	COLONNA, STACY
2003010835	WHEELER, JOSHUA ADAM	10/09/2003	CONCORD, NH	WHEELER, RICHARD	WHEELER, LISA
2003011007	CHASE, SHYANN MARIE	10/14/2003	CONCORD, NH	CHASE, ANTHONY	CHASE, CHRISTINA
2003011280	BEEVERS, EVELYN ELIZABETH	10/21/2003	CONCORD, NH	BEEVERS, MICHAEL	BEEVERS, CYNTHIA
2003011425	SERVITELLI, ANTHONY JAMES	10/26/2003	FRANKLIN, NH	SERVITELLI, THOMAS	SERVITELLI, DONNA
2003011368	SMITH, ARYANA ELIZABETH	10/27/2003	MANCHESTER, NH	SMITH, KENNETH	SMITH, LORI

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT BIRTH REPORT
01/01/2003 - 12/31/2003
--PEMBROKE--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2003011836	TURSUNOVIC, SARAH LORRAINE	11/03/2003	CONCORD, NH	TURSUNOVIC, SAM	TURSUNOVIC, KELLIE
2003011965	CHAREST, ASHTON RILEY	11/07/2003	MANCHESTER, NH	CHAREST, MICHAEL	CHAREST, LAURIE LEE
2003011994	CUNNIFF, SKYLER LILEE	11/13/2003	MANCHESTER, NH	CUNNIFF, TIMOTHY	CUNNIFF, JESSICA
2003013361	LAFORGE, MATTHEW ROBERT	12/10/2003	MANCHESTER, NH	LAFORGE, ANTHONY	LAFORGE, KELLEY
2003013091	BOONE, ALEXANDRA CHASE	12/15/2003	MANCHESTER, NH	BOONE, KEVIN	BOONE, JULIE
2003013851	MAKRIS, TAYLOR JANE	12/18/2003	MANCHESTER, NH	MAKRIS, KOSTA	MAKRIS, DEBBIE
2003013383	HOLLIS, ADAM MICHAEL	12/19/2003	MANCHESTER, NH	HOLLIS, MARK	HOLLIS, JENNIFER
2003013732	LESSNER, KRISTOPHER JOHN	12/25/2003	MANCHESTER, NH	LESSNER, LAFAYETTE	LESSNER, MICHELLE

Total number of records 54

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT MARRIAGE REPORT
01/01/2003 - 12/31/2003
--PEMBROKE--

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2003000198	NEDEAU, ALBERT J	PEMBROKE,NH	NEDEAU, JERILYNN M.	PEMBROKE,NH	PEMBROKE	PEMBROKE	01/11/2003
2003000229	PATNODE, THOMAS A.	PEMBROKE,NH	MULLEN, CHERYL A	PEMBROKE,NH	PEMBROKE	HENNIKER	01/18/2003
2003000379	JOHNSON, MICHAEL A	PEMBROKE,NH	DRAPER, ROBIN D	EPSOM,NH	EPSOM	EPSOM	02/01/2003
2003001331	STEPHEN, CRAIG A.	PEMBROKE,NH	PARIS, VANESSA A.	PEMBROKE,NH	PEMBROKE	EPSOM	04/05/2003
2003001388	MARTIN, SCOTT R.	PEMBROKE,NH	WALL, CINDY J	PEMBROKE,NH	PEMBROKE	CONCORD	04/12/2003
2003001640	KEELER, BRYCE W.	EPSOM,NH	COBB, KAREN F	PEMBROKE,NH	PEMBROKE	EPSOM	04/26/2003
2003001738	COLBY, JASON J	PEMBROKE,NH	FOYE, JENNIFER A.	PEMBROKE,NH	PEMBROKE	PEMBROKE	04/26/2003
2003001968	BROCHU, JOHN C.	PEMBROKE,NH	OLSZEWSKI, COLLEEN M.	PEMBROKE,NH	PEMBROKE	PELHAM	05/03/2003
2003001969	DUTTON, BRIAN D.	PEMBROKE,NH	PANOS, REBECCA A	PEMBROKE,NH	PEMBROKE	DERRY	05/03/2003
2003002137	PEARSON, ERIC S	PEMBROKE,NH	DENIS, JUDITH E.	PEMBROKE,NH	PEMBROKE	PEMBROKE	05/17/2003
2003002174	GAGNON, MARK R	PEMBROKE,NH	NADIN, DAWN M	PEMBROKE,NH	PEMBROKE	ALLENSTOWN	05/17/2003
2003002293	CHESTNUT, JAMES N	PEMBROKE,NH	GRAZIANO, IRENE S	PEMBROKE,NH	PEMBROKE	PEMBROKE	05/17/2003
2003002687	CONAWAY, SEAN M	CONCORD,NH	BLAIS, KORENE P	PEMBROKE,NH	CONCORD	CONCORD	05/30/2003
2003002569	MATTE, SHAWN G.	PEMBROKE,NH	VALLEE, KAREN L	PEMBROKE,NH	HOOKSETT	LONDONDERRY	05/31/2003
2003002683	KITTREDGE, DAVID O	PEMBROKE,NH	THIBAULT, BETH I	PEMBROKE,NH	PEMBROKE	PEMBROKE	05/31/2003
2003003190	SKAFIDAS, CHRISTOPHER A.	PEMBROKE,NH	SHINKARUK, MARIE T.	PEMBROKE,NH	PEMBROKE	CONCORD	06/05/2003
2003002793	CLOUTIER, JOSEPH E.	DOVER,NH	MENARD, DIXIE M	PEMBROKE,NH	PEMBROKE	DOVER	06/07/2003
2003003832	PINARD, GREGERY W	PEMBROKE,NH	CROTEAU, ANGEL C	PEMBROKE,NH	PEMBROKE	EPSOM	06/21/2003
2003004057	TOWNSEND, MICHAEL T.	PEMBROKE,NH	CORSON, ERIN A.	PEMBROKE,NH	PEMBROKE	BEDFORD	06/29/2003
2003003833	BAIRD, MARK D	PEMBROKE,NH	PESATURO, CYNTHIA L.	PEMBROKE,NH	PEMBROKE	PEMBROKE	07/04/2003
2003005405	HAEUSSLER, ARTHUR W	PEMBROKE,NH	VINCI, MARYANN	WESTBURY,NY	HENNIKER	NORTH CONWAY	07/05/2003
2003004179	CARKIN, PATRICK M	PEMBROKE,NH	MARTON, CARINA B.	PEMBROKE,NH	CONCORD	PEMBROKE	07/15/2003
2003004696	MANSEAU, CARL V.	PEMBROKE,NH	PORTALLA, SHARON J.	PEMBROKE,NH	PEMBROKE	NORTHWOOD	07/26/2003
2003007983	CAMERON, JOHN D.	GILFORD,NH	JACOBY, PATRICIA	PEMBROKE,NH	GILFORD	RINDGE	07/26/2003
2003004695	INGELSE, DAVID C.	PEMBROKE,NH	KEATING, CHRISTINE L	PEMBROKE,NH	PEMBROKE	PEMBROKE	07/27/2003
2003005304	BONENFANT, LUKE M	PEMBROKE,NH	SORIANO, CYNTHIA M	PEMBROKE,NH	ALLENSTOWN	PEMBROKE	07/27/2003
2003004890	PINARD ROGER M	PEMBROKE,NH	PUNSKY, SUSAN L	PEMBROKE,NH	CONCORD	PEMBROKE	08/02/2003
2003005275	HAGGETT SHERIDAN S	PEMBROKE NH	KEELER, STACEY J	EPSOM,NH	EPSOM	EPSOM	08/09/2003

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT MARRIAGE REPORT
01/01/2003 - 12/31/2003
--PEMBROKE--

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2003005302	LEFEBVRE, NICHOLAS A	PEMBROKE,NH	FITZPATRICK, KRISTI L	PEMBROKE,NH	PEMBROKE	BEDFORD	08/09/2003
2003005704	AMYOT, SCOTT B	PEMBROKE,NH	ST GELAIS, TINA M.	PEMBROKE,NH	PEMBROKE	MANCHESTER	08/16/2003
2003005612	LACROIX, LUCIEN D	PEMBROKE,NH	BAILLARGEON, MICHELLE M.	MANCHESTER,NH	MANCHESTER	MANCHESTER	08/17/2003
2003005977	HARVEWOOD, SHAUN R.	PEMBROKE,NH	BELL, MELISSA A.	PEMBROKE,NH	PEMBROKE	MANCHESTER	08/21/2003
2003005921	HENSHAW, WILLIAM J.	PEMBROKE,NH	KNOX, AUDRA C	SALEM,NH	SALEM	WINDHAM	08/22/2003
2003005973	BRAY, JEFFERY W	PEMBROKE,NH	BOURKE, SHANNON R.	PEMBROKE,NH	PEMBROKE	CONCORD	08/23/2003
2003006315	TOUPIN, STEVEN E.	MANCHESTER,NH	RAKICH, STACY E.	PEMBROKE,NH	MANCHESTER	CONCORD	08/23/2003
2003005972	DOHERTY, DAVID B	EPSOM,NH	FOREMAN, CORINNE A.	PEMBROKE,NH	PEMBROKE	PEMBROKE	08/24/2003
2003006366	LOVELL, CHRISTOPHER J.	PEMBROKE,NH	DALEY, ELAINE A.	WEARE,NH	CONCORD	PORTSMOUTH	09/06/2003
2003006778	CRESPO, DAVID R.	PEMBROKE,NH	TATRO, CHRISTINE	PEMBROKE,NH	CONCORD	SUGAR HILL	09/14/2003
2003007806	NAGLE, RONALD F.	PEMBROKE,NH	DREW, JULIE A.	PEMBROKE,NH	PEMBROKE	HUDSON	09/27/2003
2003007809	CASSERLY, MICHAEL J.	PEMBROKE,NH	PHILLIPS, CHRISTIANE L	PEMBROKE,NH	PEMBROKE	ALLENSTOWN	09/27/2003
2003008659	BLICHMANN, MICHAEL A.	HOOKSETT,NH	KUDRICK, KIMBERLY A	PEMBROKE,NH	PEMBROKE	CHICHESTER	09/27/2003
2003007807	BITTLE, CHRISTOPHER M	PEMBROKE,NH	CHRISTIE, JESSICA L.	PEMBROKE,NH	PEMBROKE	CONCORD	10/04/2003
2003008381	WHITEMAN, JOSHUA C.	PEMBROKE,NH	PALYS, LYNN M	PEMBROKE,NH	EPSOM	EPSOM	10/18/2003
2003008536	SOPINSKY, TRACEY A.	PEMBROKE,NH	WEBB, WENDY C.	PEMBROKE,NH	PEMBROKE	PEMBROKE	10/18/2003
2003008703	GOBLE, DAVID P	PEMBROKE,NH	DOW, KELLIE M.	PEMBROKE,NH	PEMBROKE	CONCORD	10/26/2003
2003009049	ROBITAILLE, JULIEN A	PEMBROKE,NH	WASOWSKI, MARIE	PEMBROKE,NH	PEMBROKE	PEMBROKE	10/31/2003
2003009211	MCQUEEN, NORMAN J	PEMBROKE,NH	ROWELL, IRENE A	PEMBROKE,NH	PEMBROKE	PEMBROKE	11/08/2003
2003009548	BOUCHER, BRYAN J	PEMBROKE,NH	COLE, CORINA M.	CONCORD,NH	CONCORD	PEMBROKE	11/22/2003
2003009703	BOWMAN, SAMUEL E.	PEMBROKE,NH	PILLSBURY, SHAWNNA L.	PEMBROKE,NH	PEMBROKE	CONCORD	11/25/2003
2003009705	LAVOIE, STEVEN R	NASHUA,NH	JACOB, KATHLEEN M	PEMBROKE,NH	PEMBROKE	ALLENSTOWN	11/28/2003
2003009812	HAMMOND, BERNARD J	PEMBROKE,NH	SILVA, JESSICA L	PEMBROKE,NH	CONCORD	HOOKSETT	12/07/2003
2003010058	PELKEY, RANDALL J	PEMBROKE,NH	SIMPSON, NONA M.	DOTHAN,AL	PEMBROKE	PEMBROKE	12/26/2003

Total number of records 52

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT DEATH REPORT
01/01/2003 - 12/31/2003
--PEMBROKE--

SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
2003000308	CHAMBERLIN, SHIRLEY H.	01/10/2003	CONCORD, NH	HUCKINS, WALTER	SANDERS, RUTH
2003000365	CORMIER, LEO R.	01/11/2003	CONCORD, NH	CORMIER, EMILE	GAGNON, M
2003000766	SEVERANCE, JOHN L.	01/26/2003	CONCORD, NH	SEVERANCE, FLOYD	GIRARD, JUDITH
2003000800	DANEAULT, JOSEPH L.	01/29/2003	CONCORD, NH	DANEAULT, DESIRE	HOULE, JOSEPHINE
2003001338	SAVOY-WILKINS, ELSIE M.	02/17/2003	CONCORD, NH	STRICKLAND, ARCHIE	POLLARD, STELLA
2003001456	PAYEUR, LEO G.	02/20/2003	PEMBROKE, NH	PAYEUR, COME	POLIQUIN, ADRIENNE
2003001529	LANG, WILLIAM G.	02/23/2003	MANCHESTER, NH	LANG, OSCAR	KAMATA, TERESA
2003001645	RICARD, AIME E.	02/23/2003	CONCORD, NH	RICARD, WILFRED	LALIBERTE, ANTOINETTE
2003001931	LORENZEN, DEBORAH C.	03/10/2003	CONCORD, NH	LARSON, HERBERT	FRANKE, BARBARA
2003002084	MCGRANAGHAN, MICHAEL J.	03/15/2003	MANCHESTER, NH	MCGRANAGHAN, JOSEPH	CAMPBELL, BERNADETTE
2003002145	DANEAULT, ROBERT G.	03/16/2003	COLEBROOK, NH	DANEAULT, WILSON	BRASLEY, IRENE
2003002136	MANN, DONALD D.	03/17/2003	PEMBROKE, NH	MANN, DONALD	STANNDARD, PATRICIA
2003002272	MALLOVE, MITCHEL N.	03/25/2003	WARNER, NH	MALLOVE, MORRIS	GESICK, FANNY
2003002662	RINCK, SOULA M.	04/01/2003	MANCHESTER, NH	FELCH, ALLEN	COOKMAN, BERTHA
2003002935	STANLEY, WILLIAM	04/16/2003	CONCORD, NH	STANLEY, LEONARD	STANLEY, MARY
2003003285	LEDOUX, DORA M.	04/29/2003	CONCORD, NH	NOEL, ERNEST	UNKNOWN, AGNES
2003003745	MANCINI, STANLEY	05/17/2003	CONCORD, NH	MANCINI, STANLEY	GAGNON, EVELYN
2003003946	WESTER, ROBERT I.	05/27/2003	CONCORD, NH	WESTER, CARL	MENARD, OLGA
2003004055	GLINES, ROBERT	05/29/2003	CONCORD, NH	GLINES, CHARLEY	CONVERSE, FLORA
2003004035	STONE, FRANK E.	05/31/2003	CONCORD, NH	STONE, CLARENCE	GARLAND, RUTH
2003004597	BLACKSTONE, EDITH R.	06/19/2003	BOSCAWEN, NH	NEWMAN, BENNO	SWANSON, RUTH
2003005222	COOPER, EMILY	07/16/2003	PEMBROKE, NH	BINGER, BRONSON	STORCK, SUSAN
2003005304	LANDI, BERTHA	07/20/2003	CONCORD, NH	DOAN, ELMER	ASH, MARION

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT DEATH REPORT
01/01/2003 - 12/31/2003
--PEMBROKE--

SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
2003005344	LEMAY, ALBERT A.	07/22/2003	CONCORD, NH	LEMAY, ALFRED	LESSARD, DIANA
2003005527	LYONS, FLORENCE L.	07/31/2003	CONCORD, NH	PERO, LOUIS	COOPER, FLORENCE
2003006019	TEMPLE, JOSEPH C.	08/20/2003	CONCORD, NH	TEMPLE, CURTIS	LABRIE, DOROTHY
2003006138	MAYNARD, LYNN M.	08/24/2003	MANCHESTER, NH	UNKNOWN, UNKNOWN	LECLAIR, PHYLLIS
2003006216	HEINRICH, FRED W.	08/28/2003	PEMBROKE, NH	HEINRICH, WALTER	CANAVAN, SUSAN
2003006880	BEAUCHEMIN, RENE E.	09/22/2003	CONCORD, NH	BEAUCHEMIN, EUGENE	JUTRAS, REGINA
2003007100	HEMEON, SHARON J.	09/29/2003	CONCORD, NH	CORSON, WALTER	GRIFFITH, PATRICIA
2003007243	VEZINA, ANNETTE P.	10/05/2003	CONCORD, NH	RICHARD, JOSEPH	CUSSON, ANGELINE
2003007259	JOHNSTON, CHARLES M.	10/06/2003	FRANKLIN, NH	JOHNSTON, CHARLES	JOHNSON, MILDRED
2003007732	HARTFORD, CLARK R.	10/22/2003	CONCORD, NH	HARTFORD, HARVEY	SAVAGE, ISABEL
2003008630	DANCH, BEVERLY A.	11/21/2003	MANCHESTER, NH	MEYER, HERMAN	JONES, BEVERLY
2003008703	DAVIS, AVIS C.	11/26/2003	CONCORD, NH	CURTIS, GEORGE	BEAL, INEZ
2003009348	JUDGE, DANIEL J.	12/21/2003	PEMBROKE, NH	JUDGE, JOHN	GALVIN, RUTH
2003009502	SEVERANCE, KEITH A.	12/22/2003	CONCORD, NH	SEVERANCE, JOHN	PLANTE, DENISE
2003009471	PATNODE, THOMAS A.	12/26/2003	PEMBROKE, NH	PATNODE, JOSEPH	BRESSETT, DOROTHY
2003009702	MASON, EDNA M.	12/30/2003	CONCORD, NH	GOSS, ORLO	LANOU, MABLE
2003009712	LABERGE, PERCY D.	12/30/2003	CONCORD, NH	LABERGE, DORILA	MARTEL, ROSE

Total number of records 40

Names, Addresses, Phone Numbers, Notes, Etc.

2004

TOWN MEETING WARRANT

AND

PROPOSED TOWN BUDGET

2004 ANNUAL TOWN MEETING WARRANT
TOWN OF PEMBROKE, NH

To the Inhabitants of the Town of Pembroke, in the County of Merrimack, in said State, Qualified to Vote in Town Affairs:

You are hereby notified to meet at the Pembroke Village School on Tuesday, March 9, 2004 from 11:00 a.m. until 7:00 p.m. for the casting of ballots; and at Pembroke Academy, in said Pembroke, on Saturday, March 13, 2004, at 10:00 a.m., to act upon the following articles:

BALLOT ARTICLES
MARCH 9, 2004

Article 1. To choose all necessary officers for the year ensuing.

Article 2. Are you in favor of the adoption of the following amendments to the existing Zoning Ordinance of the Town of Pembroke as proposed by the Planning Board? :

Amendment # 1: To amend Chapter 143, § 143-8, of the Code of the Town of Pembroke, entitled Definitions, to repeal and delete the definition for "Frontage", to add a new definition for "Contiguous lot frontage", and to modify the columns for Chapter 143, § 143-21, Table of Dimensional and Density Regulations, with the word "contiguous", to read as follows:

§143-8 Definitions

Delete the definition for the term FRONTAGE and add:

CONTIGUOUS LOT FRONTAGE - The side of a lot abutting on a single street and unbroken by any frontage of another lot. Building lots shall meet the contiguous frontage requirement as listed in §143-21 Table of Dimensional and Density Regulations. (Also front lot line)

§143-21 Table of Dimensional and Density Regulations.

REFERENCE HEADINGS:

B = Minimum ***Contiguous*** Lot Frontage
C = Minimum ***Contiguous*** Lot Frontage (feet) - Duplex
D = Minimum ***Contiguous*** Lot Frontage (feet) - Multifamily

NOTES:

2) The minimum lot width at the front yard setback ***shall be contiguous and*** shall not be less than eighty-five percent (85%) of the minimum lot frontage required for the district.

Amendment # 2 : To amend Chapter 143, §143-8, of the Code of the Town of Pembroke, entitled Definitions, to add a new definition for "DEDICATED EASEMENT" to read as follows:

§143-8 Definitions

DEDICATED EASEMENT - An easement that precludes an owner of land from undertaking activity otherwise permitted, commonly found in utility, slope or drainage easements. All existing and proposed easements shall be deducted from the total lot area in calculating minimum lot size under §143-21 Table of Dimensional and Density Regulations, and no structure shall be constructed in any easement.

Amendment # 3: To amend Chapter 143, § 143-121 and § 143-122, of the Code of the Town of Pembroke, entitled Administrative Official and Permit required, to add section C which authorizes the Selectmen or Code Enforcement Officer to enforce the International Residential and Property Maintenance Codes, to read as follows:

§143-121 Administrative Official

1. (Remains the same)

2. (Remains the same)

3. *It shall be the duty of the Board of Selectmen or the appointed Code Enforcement Officer to enforce the following codes under the authority granted pursuant to RSA 674:51:*

    1. International Residential Code as published and amended by the International Code Council Inc.
    2. International Property Maintenance Code as published and amended by the International Code Council Inc.

§143-122 Permit required.

It shall be unlawful for any person to erect, construct, reconstruct, or alter a structure as defined by the New Hampshire Building Code, RSA 155:A, as amended, and the ~~Council of American Building Officials (CABO) One and Two Family Building Code~~, *International Residential Code, as published and amended by the International Code Council, Inc.* ~~as amended~~, without applying for and receiving from the Selectmen a building permit.

Amendment # 4: To amend Chapter 143 of the Code of the Town of Pembroke to add a new Article XVII to be entitled "Town of Pembroke Growth Management Ordinance" to read as follows:

ARTICLE XVII
TOWN OF PEMBROKE
GROWTH MANAGEMENT ORDINANCE

§ 143-31. Authority and purpose.

This ordinance is enacted pursuant to the authority granted by NH RSA 674:22. It is intended to regulate and control the timing of development in accordance with the objectives of the Master Plan and the Capital Improvements Program. These two documents assess and balance community development needs of the Town of Pembroke and consider regional development needs.

§ 143-32. Annual building permit limitation.

1. The number of building permits for new dwelling units that are issued in a calendar year by the Town of Pembroke shall be limited to 2% of the total building units existing in Pembroke as of December 31 of the prior year.

2. For the purposes of this ordinance, the December 31 base of dwelling units shall be determined from the 2000 US Census, updated with annual building permit data reported by the Code Enforcement Officer.

3. By January 1 of each year this ordinance is in effect, the Planning Board shall post the annual limitation to be effective in the following year.

§ 143-33. Issuance of building permits.

1. Building permits shall be issued pursuant to a lottery system to be held biannually on or near January 30th and June 30th during the effective dates of this ordinance. Applications may be submitted at any time for building permits but in any case shall be made no later than two weeks prior to the date of each lottery. To be eligible for inclusion in the lottery, each building permit application must be accompanied by complete building plans as required by the Code Enforcement Officer.

2. No more than 50% of the total permits shall be issued in January. Any permits remaining from the first round shall be issued on a first come, first served basis until the January limit has been reached (subject to the provisions in section III C below). A second lottery shall be held in June for the remaining permits.

3. In order to assure equitable allocation of available permits, no single individual, partnership, corporation or other entity shall be issued building permits for more than five (5) new dwelling units during a calendar year. However, any surplus permits remaining from the June lottery may be issued to any applicant on a first-come, first-served basis.

4. If on December 31 of any year there is a surplus of unissued building permits for new dwelling units, the surplus shall be made available in the following year, after all of the permits available in the annual limitation of the following year are issued. If the surplus of unissued building permits is not issued in the year immediately after they are surplus, they shall expire.

5. Any permits issued but not utilized shall not be added back into the annual limitation.

§ 143-34. Administrative procedures.

The Selectmen are hereby authorized to establish administrative procedures necessary to implement this article. All such procedures shall be posted.

§ 143-35. Subdivisions.

1. No single subdivision shall receive final plat approval for more than five (5) lots or dwelling units in any 12 month period.

2. Subdivisions proposed in the R1 District within 500' of the municipal sewer system shall make provisions for and be required to connect to the system when additional capacity becomes available at the wastewater treatment facility.

§ 143-36. Conflicts.

In matters governed by this ordinance, this ordinance shall supersede conflicting local ordinances and regulations.

§ 143-37. Severability.

Should any part of this ordinance be held invalid or unconstitutional by a court, such holding shall not affect, impair or invalidate any other part of this ordinance, and, to such end, all articles, sections and provisions of this ordinance are declared to be severable.

§ 143-38. Effective dates.

This ordinance becomes effective upon adoption and shall remain in effect until 11:59 p.m. March 31, 2008. However, the Planning Board shall annually review the need for the ordinance and send a status report on growth and the progress Pembroke has made toward improving its capital facilities to the Board of Selectmen by January 1 of each year the ordinance is in effect. If the Board finds that the capital facilities needs have been resolved, then it shall make a recommendation for a repeal of this ordinance.

Amendment # 5: To amend Chapter 143, § 143-19, of the Code of the Town of Pembroke, entitled Table of Uses, to designate certain community facilities uses in the LO and CI Zones as not permitted, to read as follows:

§143-19 TABLE OF USES

COMMUNITY FACILITIES

	R1	R3	B1	B2	C1	LO	Special Conditions
1. Church or religious purposes	P	P	P	P	–	~~(P)~~	
2. Educational purposes which are religious, sectarian, denominational public or nonprofit	P	P	P	P	–	~~(P)~~	
4. Nonprofit recreational facility not including a membership club	P	P	P	P	–	~~(P)~~	
5. Clubs such as: country club, golf, swimming, tennis, yacht, skiing, and similar recreational facilities	S	S	S	–	–	~~(S)~~	
6. Nonprofit day camp or other nonprofit camp	S	S	S	–	–	~~(S)~~	
8. Cemetery	P	P	–	–	–	~~(P)~~	
10. Hospital, sanitarium, or philanthropic institutions nursing, rest, or convalescent home.	S	S	S	S	–	~~(S)~~	
11. Private libraries, museums, historical association or society.	S	S	P	S	~~(P)~~	~~(S)~~	

Article 3. (By petition) To vote on the question: "Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town of Pembroke on the second Tuesday of March?" (3/5 majority required)

DELIBERATIVE SESSION
MARCH 13, 2004

Article 4. To see if the Town will vote to raise and appropriate a sum not to exceed one hundred thousand dollars ($100,000) for the purpose of reconditioning the Brickett Hill Water Tank and to authorize the issuance of up to one hundred thousand dollars ($100,000) of bonds or notes in accordance with the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof. The cost of borrowing and repaying the bond or note will be paid with Pembroke Water Works funds. *Recommended by Board of Selectmen and Budget Committee.* (2/3 ballot vote required).

Article 5. To see if the Town will vote to raise and appropriate the sum of one hundred thousand dollars ($100,000) to be added to the Town Equipment Capital Reserve Fund previously established. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

Article 6. To see if the Town will vote to raise and appropriate a sum not to exceed sixty-three thousand dollars ($63,000) to purchase a dump truck with equipment and to authorize the withdrawal of a sum not to exceed sixty-three thousand dollars ($63,000) from the Town Equipment Capital Reserve Fund created for this purpose, with no amount raised from general taxation. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

Article 7. To see if the Town will vote to raise and appropriate a sum not to exceed sixty-six thousand six hundred and ninety dollars ($66,690) to purchase a trackless sidewalk plow and equipment and to authorize the withdrawal of a sum not to exceed sixty-six thousand six hundred and ninety dollars ($66,690) from the Town Equipment Capital Reserve Fund created for this purpose, with no amount raised from general taxation. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

Article 8. To see if the Town will vote to raise and appropriate the sum of fifty thousand three hundred dollars ($50,300) to be added to the Fire Equipment Capital Reserve Fund previously established. *Recommended by Board Selectmen Budget Committee.* (Majority vote required)

Article 9. To see if the Town will vote to raise and appropriate a sum not to exceed four thousand six hundred twenty-five dollars ($4,625) to purchase SCBA equipment and to authorize the withdrawal of a sum not to exceed four thousand six hundred twenty-five dollars ($4,625) from the Fire Small Equipment Capital Reserve Fund created for this purpose, with no amount raised from general taxation. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

Article 10. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the repair and replacement of police small equipment, to be known as the Police Small Equipment Capital Reserve Fund, and to raise appropriate the sum of eight thousand dollars ($8,000) to be placed in this fund. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

Article 11. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the replacement of police cruisers, to be known as the Police Cruiser Capital Reserve Fund, and to raise and appropriate the sum of forty thousand dollars ($40,000) to be placed in this fund. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

Article 12. To see if the Town will vote to raise and appropriate a sum not to exceed twenty-six thousand twenty-one dollars ($26,021) to purchase and equip a police cruiser and to authorize the withdrawal of a sum not to exceed twenty-six thousand twenty-one dollars ($26,021) from the Police Cruiser Capital Reserve Fund created for this purpose, with no amount raised from general taxation. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

Article 13. To see if the Town will vote to change the name and purpose the existing Salt Storage Facility Construction Capital Reserve Fund to the Municipal Facilities Capital Reserve Fund, for the purpose of funding repairs, renovation or replacement of all municipal facilities. *Recommended by Board Selectmen and Budget Committee.* (2/3 vote required)

Article 14. To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars ($30,000) to be added to the Municipal Facilities Capital Reserve Fund previously established. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

Article 15. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the construction and major maintenance/repair of Town recreation facilities, to be known as the Recreation Facilities Capital Reserve Fund, and to raise appropriate the sum of eleven thousand dollars ($11,000) to be placed in this fund. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

Article 16. To see if the Town will vote to raise and appropriate a sum not to exceed ten thousand dollars ($10,000) to purchase replacement bleachers and to authorize the withdrawal of a sum not to exceed ten thousand dollars ($10,000) from the Recreation Facilities Capital Reserve Fund created for this purpose, with no amount raised from general taxation. *Recommended by Board Selectmen and Budget Committee.* (Majority vote required)

Article 17. (By petition) To see if the Town will vote to raise and appropriate the sum of five thousand dollars ($5,000) to fund a household hazardous waste collection event during 2004. *Recommended by Board of Selectmen and Budget Committee.* (Majority vote required)

Article 18. To see if the Town will vote to raise and appropriate the sum of $6,111,735 which represents the operating budget. Said sum does not include special or individual articles addressed. *Recommended by Board of Selectmen and Budget Committee*. (Majority vote required)

Article 19. To see if the Town will vote to repeal Chapter 138, Article VII, of the Code of the Town of Pembroke, entitled Disability Exemption, and replace it with a new Chapter 138, Article VII, entitled Exemption for the Disabled, to read as follows: (Majority vote required)

ARTICLE VII
Exemption for the Disabled

§ 138-7. Adoption of disability exemptions.

The Town adopts an exemption for the disabled. under the provisions of NH RSA 72:37-b. The exemption from assessed value for qualified taxpayers shall be $50,000.

To qualify, the person must be eligible under Title II or Title XVI of the Federal Social Security Act, must occupy the property as his principle place of abode, must own the property individually or jointly, or if owned by a spouse, they must have been married for at least 5 consecutive years, had in the calendar year preceding April 1 a net income from all sources of not more than $13,400 if single and $20,4000 if married, own net assets not in excess of $35,000, excluding the value of the persons actual residence and up to 2 acres or the minimum single family residential lot size specified in the Town zoning ordinance.

Article 20. To see if the Town will vote to authorize the Board of Selectmen to sell the property and building located at 4 Union Street and to deposit the proceeds from the sale into the Town's General Fund. (Majority vote required)

Article 21. To see if the Town will vote, pursuant to RSA 231:43, to discontinue Terrace Lane for its full length, retaining all existing Town sewer, drain and water pipe easements, pursuant to RSA 231:46, and to deed the resulting parcel of land to the abutter, David and Margaret Sheldon, in consideration of payment by the purchasers of $1.00 and all costs incurred in connection with the transfer, including costs of preparing a deed and the Town's legal costs, and to authorize the Board of Selectmen to take all steps necessary to transfer the land. (Majority vote required)

Article 22. To transact any other business that may legally come before said meeting.

Given under our hands and seal this **9th** day of **February, 2004**

John B. Goff, Chair

Brian B. Tufts

William Boudreau

Board of Selectmen
Town of Pembroke, NH

MS-7

BUDGET OF THE TOWN/CITY

OF: The Town of Pembroke

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2004 to December 31, 2004

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This is to certify that this budget was posted with the warrant on the (date) _____.

BUDGET COMMITTEE

Please sign in ink.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-7 Budget - Town of Pembroke FY 2004

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	GENERAL GOVERNMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4130-4139	Executive		290,273	289,336	309,192		309,192	
4140-4149	Election,Reg.& Vital Statistics		101,300	99,079	114,775		114,775	
4150-4151	Financial Administration		74,551	70,203	83,159		83,159	
4152	Revaluation of Property		195,650	201,880	84,000		84,000	
4153	Legal Expense		30,000	31,640	30,000		30,000	
4155-4159	Personnel Administration							
4191-4193	Planning & Zoning		208,632	209,865	200,059		200,059	
4194	General Government Buildings		76,629	123,978	82,451		82,451	
4195	Cemeteries		26,171	25,202	25,045		25,045	
4196	Insurance		89,500	64,889	73,700		73,700	
4197	Advertising & Regional Assoc.							
4199	Other General Government							
	PUBLIC SAFETY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4210-4214	Police		754,699	735,457	821,758		821,758	
4215-4219	Ambulance		35,067	35,068	35,067		35,067	
4220-4229	Fire		169,199	171,806	190,392		190,392	
4240-4249	Building Inspection							
4290-4298	Emergency Management		442	-	441		441	
4299	Other (Including Communications)							
	AIRPORT/AVIATION CENTER		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4301-4309	Airport Operations							
	HIGHWAYS & STREETS		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4311	Administration		208,569	203,241	264,110		264,110	
4312	Highways & Streets		312,862	319,116	333,465		333,465	
4313	Bridges							

MS-7
Rev. 07/02

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	HIGHWAYS & STREETS cont.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4316	Street Lighting		26,750	25,982	24,000		24,000	
4319	Other		63,562	53,305	63,804		63,804	
	SANITATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4321	Administration							
4323	Solid Waste Collection		361,375	361,030	363,465		363,465	
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
	ELECTRIC		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTH/WELFARE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4411	Administration		12,961	20,013	12,993		12,993	
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.		75,036	64,560	70,282		70,282	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	CULTURE & RECREATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4520-4529	Parks & Recreation							
4550-4559	Library							
4583	Patriotic Purposes							
4589	Other Culture & Recreation		4,650	4,655	4,650		4,650	
	CONSERVATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4611-4612	Admin.& Purch. of Nat. Resources							
4619	Other Conservation							
4631-4632	REDEVELOPMNT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT		8,675	5,591	8,096		8,096	
	DEBT SERVICE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4711	Princ.- Long Term Bonds & Notes		105,000	55,000	255,000		255,000	
4721	Interest-Long Term Bonds & Notes		30,003	30,075	95,550		95,550	
4723	Int. on Tax Anticipation Notes		106,250	33,787				
4790-4799	Other Debt Service				8,000		8,000	
	CAPITAL OUTLAY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4901	Land							
4902	Machinery, Vehicles & Equipment		138,112	126,337	14,935		14,935	
4903	Buildings				131,000		131,000	
4909	Improvements Other Than Bldgs.		158,016	170,085	644,172		644,172	
	OPERATING TRANSFERS OUT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4912	To Special Revenue Fund		145,127	145,127	162,100		162,100	
4913	To Capital Projects Fund		2,539,000	2,539,000	-			
4914	To Enterprise Fund							
	Sewer-		845,697	845,697	989,117		989,117	
	Water-		563,135	563,135	616,957		616,957	

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	Electric-							
	Airport-							
4915	To Capital Reserve Fund		169,063	169,063				
4916	To Exp.Tr.Fund-except #4917							
4917	To Health Maint. Trust Funds							
4918	To Nonexpendable Trust Funds							
4919	To Agency Funds							
SUBTOTAL 1			7,925,956	7,793,201	6,111,735		6,111,735	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct.#	Warr. Art.#	Amount		Acct.#	Warr. Art.#	Amount

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
4909	Water Tank Rehab.	4			100000		100000	
4915	Highway Equip CRF	5			100000		100000	
4915	Fire Equip CRF	8			50300		50300	
4915	Police Small Equip CRF	10			8000		8000	
4915	Police Cruisers CRF	11			40000		40000	
4915	Municipal Facilities CRF	14			30000		30000	
4915	Recreation Facilities CRF	16			11000		11000	
4323	Hazardous Waste	18			5000		5000	
	SUBTOTAL 2 RECOMMENDED		XXXXXXXXX	XXXXXXXXX	344300	XXXXXXXXX	344300	XXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
4902	Large Dump Truck Purchase	6			63000		63000	
4902	Trackless Sidewalk Plow Purchase	7			66690		66690	
4902	Fire SCBA replacement	9			4625		4625	
4902	Police Cruiser Purchase	12			26021		26021	
4909	Recreation Bleachers	17			10000		10000	
	SUBTOTAL 3 RECOMMENDED		XXXXXXXXX	XXXXXXXXX	170336	XXXXXXXXX	170336	XXXXXXXXX

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	TAXES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		22,500	33,604	22,500
3186	Payment in Lieu of Taxes		37,645	49,644	50,000
3189	Other Taxes		10,000	16,655	10,000
3190	Interest & Penalties on Delinquent Taxes		65,000	96,699	65,000
	Inventory Penalties				
3187	Excavation Tax ($.02 cents per cu yd)				
	LICENSES, PERMITS & FEES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3210	Business Licenses & Permits		700	3,981	2,550
3220	Motor Vehicle Permit Fees		939,725	998,731	1,000,000
3230	Building Permits		40,000	49,584	42,000
3290	Other Licenses, Permits & Fees		22,000	29,784	26,665
3311-3319	**FROM FEDERAL GOVERNMENT**				
	FROM STATE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3351	Shared Revenues		48,169	48,169	48,169
3352	Meals & Rooms Tax Distribution		210,565	210,565	210,000
3353	Highway Block Grant		131,002	131,002	133,210
3354	Water Pollution Grant		56,285	56,285	54,658
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		60,303	47,119	30,623
3379	**FROM OTHER GOVERNMENTS**				
	CHARGES FOR SERVICES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3401-3406	Income from Departments		82,449	135,851	201,010
3409	Other Charges				
	MISCELLANEOUS REVENUES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3501	Sale of Municipal Property		1,980	5,285	1,000
3502	Interest on Investments		14,000	29,554	15,000
3503-3509	Other		9,837	16,667	12,489
	INTERFUND OPERATING TRANSFERS IN		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3912	From Special Revenue Funds		2,199	2,199	
3913	From Capital Projects Funds				12,325

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	INTERFUND OPERATING TRANSFERS IN cont.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		612,325	612,325	763,966
	Water - (Offset)		563,135	563,135	616,957
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		176,323	171,000	170,336
3916	From Trust & Agency Funds		300		300
	OTHER FINANCING SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3934	Proc. from Long Term Bonds & Notes		2,000,000	2,000,000	100,000
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				185,000
	TOTAL ESTIMATED REVENUE & CREDITS		5,106,442	5,307,839	3,773,758

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)	7,925,956	6,111,735	6,111,735
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)		339,300	344,300
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)		170,336	170,336
TOTAL Appropriations Recommended	7,925,956	6,621,371	6,626,371
Less: Amount of Estimated Revenues & Credits (from above)	5,106,442	3,773,758	3,773,758
Estimated Amount of Taxes to be Raised	2,819,514	2,847,613	2,852,613

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _____ 7,243,953
(See Supplemental Schedule With 10% Calculation)

2004

SCHOOL DISTRICT WARRANT

AND

PROPOSED SCHOOL BUDGET

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF PEMBROKE, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at Pembroke Academy in said District on the 6th day of March, 2004 at 10:00 o'clock in the morning to act upon the following subjects:

1. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to pass any vote relating thereto.

2. To see if the District will vote to authorize the School Board to accept gifts and donations from any source on behalf of the School District.

3. To see if the district will vote to raise and appropriate the sum of up to $25,000, from surplus, to be added to the School Building Capital Reserve Fund previously established, and to authorize the use/transfer of up to $25,000 from the June 30, 2004 fund balance for this purpose.

School Board recommends approval
Budget Committee recommends approval

4. To see if the District will vote to raise and appropriate the sum of up to $100,000, from surplus, to be added to the Special Education Trust Fund previously established, and to authorize the use/transfer of up to $100,000 from the June 30, 2004 fund balance for this purpose.

School Board recommends approval
Budget Committee recommends approval

5. To see if the District will vote to raise and appropriate the sum of $40,603 for the purposes of replacing stair treads ($1,600), repairing the 1951 boiler ($5,650), blocking in stage area windows ($9,828), tree removal ($1,950) and replacing locksets ($575) at Village School, re-carpeting and painting ($5,000) at Hill School, adding an electrical circuit ($1,200), replacing stair treads ($800), re-tile and paint classrooms ($6,000) and adding security lighting ($2,000) at Three Rivers, and painting outside trim ($6,000) at Pembroke Academy. Further, to authorize the withdrawal of $40,603 from the School Building Capital Reserve Fund for these purposes.

School Board recommends approval
Budget Committee recommends approval

6 To see if the District will vote to raise and appropriate the sum of $26,350 for the purposes of traffic control painting ($500), installing bar gates ($1,850) and expanding the parking lot ($22,000) at Hill School, traffic control painting ($500) at Three Rivers School, and traffic control painting ($1,500) at Pembroke Academy. Further, to authorize the withdrawal of $26,350 from the Roadway Trust Fund for these purposes.

School Board recommends approval
Budget Committee recommends approval

7 To see if the District will vote to raise and appropriate the sum of $5,319 for the purposes of dumpster replacement ($1,250), emergency medical equipment ($381) at Village School, emergency medical equipment ($381) at Hill School, emergency medical equipment ($381) and dumpster replacement ($1,250) at Three Rivers School, emergency medical equipment ($381) and an additional video security camera ($1,045) at Pembroke Academy, and incident safety vests ($250) for the district. Further, to authorize the withdrawal of $5,319 from the Equipment Trust Fund for these purposes.

School Board recommends approval
Budget Committee recommends approval

8. BY PETITION: Shall we adopt the provisions of RSA 40:13 (known as SB-2) to allow official ballot voting on all issues before the Pembroke School District on the second Tuesday of March.

(This petition article has been placed on the meeting warrant for discussion purposes only. Voting on this petition article will be by ballot at the March 9, 2004 elections.)

9. To see what sum of money the District will raise and appropriate for the support of schools, for the payment of salaries and benefits for school district officials and agents and for the payment of statutory obligations of the District, inclusive of all funds appropriated in previous articles on this warrant.

10. To choose Agents and Committees in relation to any subjects embraced in the Warrant.

11. To transact other business that may legally come before said meeting.

Given under our hands and seal this 27th day of January, 2004.

Clint Hanson, Chair
Gerard Fleury
Therese McCarthy
Thomas Serafin
Ryland Weisiger
Pembroke School Board

PEMBROKE SCHOOL DISTRICT WARRANT

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF PEMBROKE, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Pembroke Village School in said District on the 9th day of March, 2004 at 11:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.

2. To choose a Clerk for the ensuing year.

3. To choose two members of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. BY PETITION: Shall we adopt the provisions of RSA 40-13 (known as SB2) to allow official ballot voting on all issues before the Pembroke School District on the second Tuesday of March.

The polls are to open at 11:00 A.M. and will close not earlier than 7:00 P.M.

All other School District business to be conducted at the regular School District meeting as otherwise posted.

Given under our hands at said Pembroke this 27th day of January, 2004.

Clint Hanson, Chair
Gerard Fleury
Therese McCarthy
Thomas Serafin
Ryland Weisiger
Pembroke School Board

PEMBROKE SCHOOL DISTRICT
2004/05 BUDGET
MS-27 SUMMARY

Purpose of Appropriation	Expenditures 2002/03	Approved Budget 2003/04	School Board's Budget 2004/05	Budget Committee Recommended 2004/05	Budget Committee Not Recommended 2004/05
INSTRUCTION					
Regular Programs	5,534,111	5,518,876	5,148,518	5,148,518	
Special Programs	2,220,268	2,569,555	2,771,502	2,771,502	
Vocational Programs	586,083	575,992	615,603	615,603	
Other Instructional Programs	262,655	264,677	270,401	270,401	
SUPPORT SERVICES					
Student Support Services	776,897	825,741	796,158	796,158	
Instructional Staff Services	227,087	203,632	276,239	276,239	
General Administration					
Other School Board	41,375	50,655	39,801	39,801	
Executive Administration					
S.A.U. Management Serv.	328,870	345,572	365,231	365,231	
School Administration Service	728,027	755,320	726,316	726,316	
Operation/Maint. of Plant	1,121,622	1,089,693	1,194,472	1,194,472	
Student Transportation	337,499	367,075	530,897	530,897	
Other Support Services	2,512,504	2,868,442	3,330,852	3,330,852	
Non-Instructional Services	471,792	409,528	501,126	501,126	
Facilities Acq & Const.	167,050	129,613	72,272	72,272	
OTHER OUTLAYS					
Debt Serv.-Principal	857,094	925,000	925,000	925,000	
Debt Serv.-Interest	416,962	365,546	310,763	310,763	
To Food Service	0	1	1	1	
To Capital Reserve Fund	50,000	50,000	25,000	25,000	
To Expendable Trust	200,000	175,000	100,000	100,000	
Supplemental	0	1	1	1	
TOTAL APPROPRIATIONS	**16,839,896**	**17,489,918**	**18,000,153**	**18,000,153**	

PEMBROKE SCHOOL DISTRICT
ESTIMATED REVENUES
MS-27 SUMMARY

REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	ACTUAL REVENUE 2002/03	REVISED REVENUE 2003/04	ESTIMATED REVENUE 2004/05
REVENUE FROM LOCAL SOURCES			
Tuition	4,257,970	4,402,709	4,727,940
Transportation Fees	191	0	0
Earnings on Investments	9,398	9,100	9,100
Food Service Sales	333,851	314,228	386,394
Community Services Activities	54,568	54,000	30,300
Other Local Sources	1,271	500	500
REVENUE FROM STATE SOURCES			
School Building Aid	393,014	393,014	393,014
Catastrophic Aid	81,442	55,045	174,187
Vocational Aid	2,670	3,107	3,107
Child Nutrition	5,250	5,100	6,267
REVENUE FROM FEDERAL SOURCES			
Federal Program Grants	750,296	703,000	148,480
Child Nutrition Program	92,172	89,900	107,865
Medicaid Distribution	134,094	45,000	45,000
OTHER FINANCING SOURCES			
Transfer from Capital Reserve Fund	47,217	110,913	40,603
Transfer from Expendable Trust Fund	111,633	188,700	31,669
Appropriations Voted From Fund Balance	250,000	225,000	125,000
Fund Balance to Reduce Taxes	278,601	257,079	150,000
Total School Revenues & Credits	6,803,638	6,856,395	6,379,426

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee Recommended Budget
Amount of Estimated Revenues & Credits	6,856,395	6,379,426	6,379,426
Amount of Cost of Adequate Education	5,115,582	5,266,389	5,266,389
Estimated Amount of Local Taxes to be Raised for Education	5,517,942	6,354,338	5,779,202
Appropriations Recommended	17,489,919	18,000,153	17,425,017

2003 EMPLOYEE SERVICE AWARDS

Pembroke Town Employees Service Awards

L-R
Muriel Previe, Welfare Director 10 years; Annette Alley, Police Department Secretary 5 years; Mary Ann Ricciotti Police Department Administrative Secretary 10 years; Kerrie Diers, Planning and Land Use Director 5 years

Not Pictured
Victor Ranfos III, Public Works Department 15 years

PEMBROKE INFORMATION

WWW.PEMBROKE-NH.COM

Settled: 1728

Incorporated: 1759

Population: 6,989 (Source: NH Office of State Planning)

Area: 14,493 acres or 22.64 square miles

Road Mileage: 70.24 miles of road

Annual Town and School Elections: Held second Tuesday in March

Annual School District Meeting: Held in March at a date and time chosen by the School Board

State Senator, 15th Senatorial District: Senator Sylvia Larsen

Representative to the NH General Court, District 36: Representative Frank W. Davis; Representative Deanna Rush; Representative William Field

United States Senators: Senator Judd Gregg; Senator John E. Sununu

Unites States Representative: Representative Charlie Bass